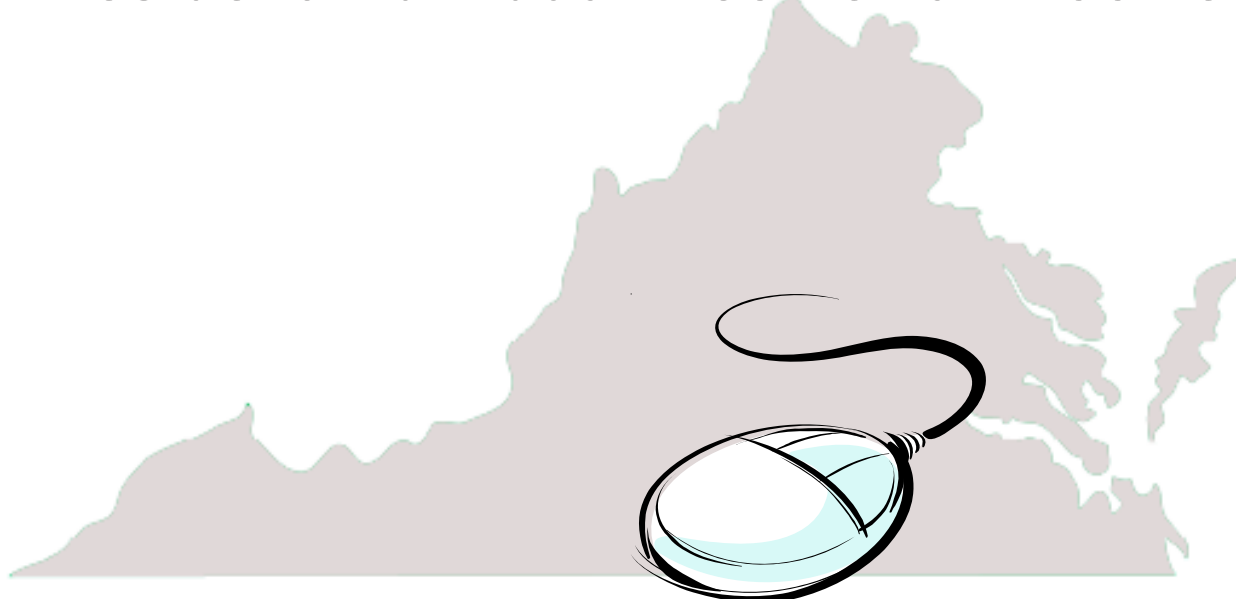


2005 Virginia 760

Resident Individual Income Tax Booklet



Quick As A Click
For Faster Refunds, File Electronically !
(see page 1)

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WHAT'S NEW

Standard Deduction: Beginning in 2005 the standard deduction for married individuals filing jointly increases from \$5,000 to \$6,000 (\$3,000 for married filing separately).

Filing Threshold: For 2005, the filing threshold increases from \$5,000 to \$7,000 for individuals filing as single or married filing separately and from \$8,000 to \$14,000 for married couples filing jointly.

Extension for Filing Income Tax Returns: Taxpayers are granted an automatic six-month extension for filing an income tax return. No application for extension is required; however, any tentative tax due must be paid with a special voucher, Form 760IP, by the original due date for filing the return (May 1, 2006 for calendar year filers). The penalty for underpayment of tentative tax has increased to 2% per month.

Personal Exemption Amounts Increase: The personal exemption amounts for filers, spouses and dependents have been increased to \$900 per exemption effective for taxable year 2005. The change does not affect the amounts for exemptions claimed for age (over 65) and blindness, which remain at \$800 per exemption.

Voluntary Contributions: For 2005 there is a new voluntary contribution: Governor's Office of Commonwealth Preparedness. In addition, new Public School Foundations are eligible to receive voluntary contributions. See page 24 for additional information.

Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity to the Internal Revenue Code (IRC) has been advanced from December 31, 2003 to January 7, 2005. Additional information is available on our website at www.tax.virginia.gov.

Enterprise Zone Grant Program: New legislation will phase out the existing system for enterprise zone tax credits and replace the credits with the Enterprise Zone Grant Program. The Enterprise Zone Act will expire as scheduled on July 1, 2005, but all enterprise zones that were in effect prior to July 1, 2005 will continue until the end of their 20-year designation period. In addition, the Enterprise Zone Business Tax Credit and the Enterprise Zone Real Property Investment Tax Credit will still be allowed for those businesses that already receive the credits or have signed agreements with the Commonwealth to do so. The cumulative total of tax credits available for these two programs is limited to \$7.5 million annually until June 30, 2019. Under the new Enterprise Zone Grant Program that is created, localities will apply for grants from the Department of Housing and Community Development. The localities will be allowed to offer a variety of tax incentives when applying for an enterprise zone designation.

Neighborhood Assistance Act Tax Credit; Annual Amount Allowable per Individual: Increases the maximum Neighborhood Assistance credit that individuals may receive in a taxable year from \$750 to \$50,000. The \$8 million annual limitation on total credits available remains unchanged.

Major Business Facility Tax Credit: All Major Business applications (Form 304) must be submitted to the Department of Taxation, Tax Credit Unit, PO Box 715, Richmond, VA 23218-0715 **90 days prior to the due date of your return**. For businesses in severely economically distressed areas whose credit year is in 2005 the due date is **April 1, 2006**. Form 304 is no longer part of the Income Tax Return. This credit requires certification from the Tax Credit Unit to be claimed on the tax return. A letter will be sent to certify the credit. This letter must be attached to the return.

Health Insurance for Uninsured Children

Does your child need Health Insurance?

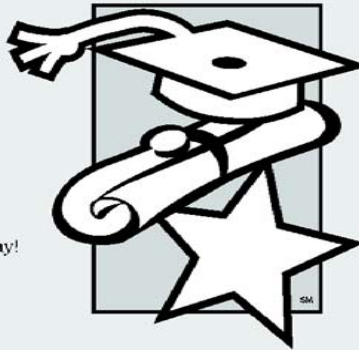
Call 1-866-873-2647, contact your Local Department of Social Services, or visit us on the Internet at www.FAMIS.org to learn if your children might qualify.

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Filing, Forms and Assistance



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Filing Options

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Commercial Tax Preparation Software: Many commercial tax preparation software companies have websites that provide taxpayers with on-line options for completing and filing returns electronically. In addition, many software companies participate in the IRS's Free File program by offering free tax preparation of your federal return and electronic filing services to taxpayers meeting certain criteria. To learn more about e-file and Free File programs, go to www.IRS.gov.

Individual iFile: You can prepare and file your Virginia return on-line at our website, www.tax.virginia.gov. It's fast, it's easy, and it's secure. Plus it's free. To use iFile, all you need is your completed federal return and the refund or tax due amount from your previous year's Virginia return.

Handprint Forms (Form 760, Schedule ADJ, Schedule OSC and Schedule CR) are designed with green boxes for you to enter information that scanners can read and interpret. This machine reading capability reduces the amount of manual handling of returns and increases processing efficiency. We ask that you carefully print information in the designated green areas on the forms using black ink.

Visit Our Website: www.tax.virginia.gov

- Check your refund status
- File your Virginia Form 760
- File your Virginia extension
- Make Virginia estimated payments
- Use expanded tax table
- Use the on-line tax calculator
- Calculate your Spouse Tax Adjustment
- Calculate your Age Deduction
- Download Forms and instructions
- Read filing information and
- FAQs
- Review publications and bulletins
- Use the Tax Policy Library
- E-mail Customer Services
- Use *Web Payments* to pay on-line

TELE-TAX (804) 367-2486 With a touch-tone phone, you can access recorded tax information on a variety of topics 24 hours a day, and check the status of your refund during normal business hours.

Customer Service Inquiries Call or visit your local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for forms, information or return preparation assistance. Check the inside back cover for a list of localities and contact information. Contact the Virginia Department of Taxation at (804) 367-8031 or for TDD equipment **(804) 367-8329**. Order forms at (804) 440-2541 OR Virginia Department of Taxation, Forms Request Unit, P.O. Box 1317, Richmond, VA 23218-1317.

Tenemos servicios disponible en Español. Normal business hours are 8:30 a.m. to 4:30 p.m. Monday through Friday.

You can get a copy of the Virginia Taxpayer Bill of Rights by calling Customer Service or visiting our website at www.tax.virginia.gov.

Requests for information may be mailed to:
Virginia Department of Taxation
P. O. Box 1115
Richmond, Virginia 23218-1115

Ideas and suggestions may be mailed to:
Customer Suggestions
Virginia Department of Taxation
P. O. Box 2460
Richmond, VA 23218-2460

Do Not Mail Your Return To These Addresses

Do You Need to File a Virginia Income Tax Return?

Complete Form 760, lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). If the amount on line 9 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid. You must file a return to receive a refund.

To claim a refund in these cases:

- Skip to line 17 and enter "0" as your tax, then
- Complete lines 18 through 31.

You must file if you are:

Single and your VAGI is \$7,000 or more

Married filing jointly and *combined* VAGI is \$14,000 or more

Married filing separately and your VAGI is \$7,000 or more

When to File Your Return

- **Calendar year filer** - If your tax year is January 1, 2005 - December 31, 2005, your individual income tax return must be postmarked no later than **May 1, 2006**, to avoid late filing penalties and interest.
- **Fiscal year filer** - If your tax year is any consecutive 12 month period other than January - December, your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.
- **Outside U.S.** - If you are living or traveling outside the United States and Puerto Rico (including serving in the military), the due date of your return is July 1, 2006. Fill in the overseas oval near the bottom of page 2 of Virginia Form 760.
- **Weekends and holidays** - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.

Extension Filing Procedures: Beginning with taxable year 2005, you are allowed an automatic six-month extension of time to file your tax return. This provision does not extend the due date for payment of taxes; however, you must pay at least 90% of your tax by the original due date for filing the return (May 1, 2006 for calendar year filers). To make a payment of tentative tax by the due date, use **Form 760IP**.

If you file your return within six months from the due date, but you do not pay at least 90% of your tax by the original due date for filing your return, you will be subject to an extension penalty of 2% per month. The penalty is applied to the balance of tax due with the return from the original due date through the date the return is filed. The maximum extension penalty is 12% of the tax due. If you file more than six months after the original due date, the extension provisions will not apply, and you will be subject to the late filing penalty. In addition to these penalties, you will be subject to interest charges on any balance of tax due with your return, even if you meet the 90% payment requirement.

Where to File

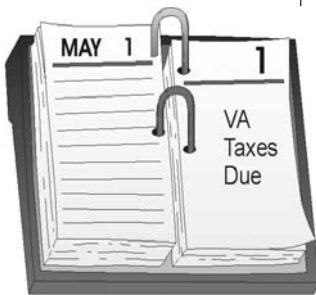
If you are filing a paper return, assemble your return and attachments according to the diagram on page 5. For computer-generated returns, your completed Schedule INC/CG replaces the requirement for copies of W-2s. **Refer to the back cover of this booklet for mailing instructions.**

FILING

THRESHOLD

DUE

DATE



Residency Status and Choosing the Right Form to File

- There are two types of Virginia residents: domiciliary and actual.
- A domiciliary resident of another state may also be an actual resident of Virginia.
- Virginia residency may be either full year or part-year.
- A nonresident of Virginia may be required to file a Virginia return.



To determine which Virginia return you should file, first determine if you were a resident of Virginia at any time during the taxable year:

Step 1: Determine your residency status

Domiciliary Resident

You are a domiciliary (legal) resident if your permanent home is Virginia. Your permanent home is where, whenever you are absent, you intend to return. Every person has one and only one domiciliary residence at a time. Most domiciliary residents actually live in Virginia; however actual presence in the state is not required. If you have established legal domicile in Virginia, you are a domiciliary resident until you establish legal domicile in another state.

- Members of the armed forces who claim Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.
- A domiciliary resident who accepts employment outside of Virginia but who does not abandon Virginia as his or her domiciliary residence, even if outside of Virginia for many years, remains a domiciliary resident of Virginia. This includes domiciliary residents who accept employment outside of the United States.

Actual Resident

You are an *actual* resident if:

You maintained an abode in Virginia or were physically present in Virginia for more than 183 total days during the taxable year, even if you are a domiciliary resident of another state or country.

If you are an *actual* resident of Virginia, you may be required to file as a resident in Virginia and in your domiciliary state. In this situation, you should claim a credit on the return filed in the state of your legal domicile for taxes paid to Virginia.

Students: The rules for determining the residency status of a student are the same as for anyone else.

Military Personnel and Members of the U.S. Congress: If you are a member of the armed forces or of the U.S. Congress who is a domiciliary (legal) resident of another state, you are not subject to taxation as an *actual* resident of Virginia even if you maintained an abode in Virginia for more than 183 days. However, if you have income from Virginia sources other than your active duty or congressional pay, you may be required to file a Form 763, Nonresident income tax return.

Spouses, Dependents and Congressional Staff Members: The exemption for members of the armed forces and the U.S. Congress does not apply to spouses, dependents or congressional staff members. If you are a spouse or dependent of a member of the armed forces or of the U.S. Congress or you are employed by a member of the U. S. Congress, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

Step 2: Determine which income tax return you should file

Virginia Residents

File Form 760, Resident Return, if:

- You were an actual or domiciliary resident for the entire year; or
- You were an actual or domiciliary resident for a portion of the year, but all of your income for the entire year was from Virginia sources.

File Form 760PY, Part-Year Resident Return, if:

- You moved into Virginia during the taxable year and became either an actual or domiciliary resident; or
- You moved out of Virginia during the taxable year *and* became a domiciliary resident of another state, provided you did not move back to Virginia within six months.

Note to Part-Year Residents: If you had Virginia source income during the taxable year while you were a nonresident, you may also be required to file Form 763, Nonresident return. See Nonresidents, below.

Married Taxpayers: If one spouse is a nonresident, you may not file a joint Virginia return, even if you filed a joint federal return. The resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. However, if one spouse is a full-year resident and the other spouse is a part-year resident, you may file a joint return using Form 760PY. See the 760PY instructions for information.

Nonresidents

File Form 763, Nonresident Return, if:

You had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.

Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to: a) The ownership of any interest in real or tangible personal property in Virginia; b) A business trade, profession, or occupation carried on in Virginia; and c) Prizes paid by the Virginia Lottery, and gambling winnings from wagers placed or paid at a location in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state.

If you were a Virginia resident for part of the year and you also received Virginia source income during your period of residence outside Virginia, you must file Form 760PY and Form 763. The Virginia source income reported on Form 763 will be the only Virginia source income you received while a nonresident.

Exceptions for Certain Nonresidents

Kentucky and the District of Columbia: If you are a resident of Kentucky or the District of Columbia who commutes daily to work in Virginia, you are not required to file a Form 763 Nonresident return, provided that 1) you had no actual place of abode in Virginia at any time during the taxable year and 2) your only income from Virginia sources is salaries and wages and 3) your salary and wages are subject to income taxation by Kentucky or the District of Columbia.

Maryland, Pennsylvania and West Virginia: If you are a resident of Maryland, Pennsylvania or West Virginia and you earn salaries and wages in Virginia, you do not have to file a Form 763, Nonresident return, provided that 1) your only income from Virginia sources is salaries and wages and 2) you were present in Virginia for 183 days or less during the taxable year and 3) your salaries and wages are subject to taxation by Maryland, Pennsylvania, or West Virginia.

The exception for certain nonresidents of Kentucky, the District of Columbia, Maryland, Pennsylvania and West Virginia applies only to salaries and wages. For Virginia source income not specifically exempted, you must file the Form 763, Nonresident return.

Reminder: Keep copies of your completed Form 760 and all supporting documentation for three years.

Getting Started

Before you begin to prepare your Virginia Form 760, you will need the following:

- Your completed federal income tax return.
- W-2 and 1099 forms showing Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Other state income tax returns filed if you are claiming the credit for tax paid to another state. For multiple credits, you will need Schedule OSC.
- Virginia Schedule CR. See page 25.

If you are filing an amended return, you will need copies of the records supporting the change to your return, as well as your original return.

Do You Need to Complete Virginia Schedule ADJ?

Complete Virginia Schedule ADJ if you need to report any of the following:

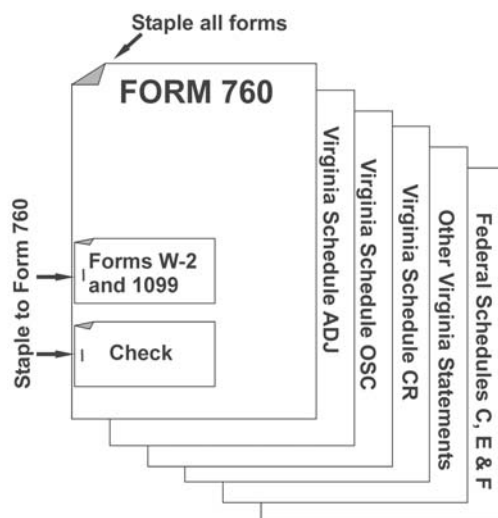
- Additions to Federal Adjusted Gross Income (FAGI)
- Subtractions from FAGI not reported on Form 760
- Credit for Low Income Individuals
- Credit for Tax Paid to Another State
- Addition to tax
- Penalties and Interest
- Consumer's Use Tax
- Voluntary Contributions
- Changes based on an amended return

Assembling Your Return

ATTACHMENTS TO FORM 760

- W-2s & 1099s
- Schedule ADJ
- Schedule OSC
- Schedule CR
- 760C or 760F
- VA Credit Schedules
- Other VA Statements or Schedules
- Federal Schedules C, C-EZ, E and F
- Other federal forms as applicable

Enclose the **original** Virginia Form 760, Schedule ADJ, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all supporting documents are acceptable.



Amended Returns

Complete Virginia Form 760 through line 24. You will need to complete lines 27 through 32 on Virginia Schedule ADJ to determine if you are due a refund or if any additional tax due should be paid with your amended return. Remember to fill in the oval located on the front of Form 760, indicating that this is an amended return. Also, fill in the oval on the front of the return if the amended return is the result of a net operating loss (NOL) carryback. Be sure to attach a complete copy of your federal amended return, if applicable.

Instructions for Form 760

Name and Address

Enter your name and mailing address in the space provided. If you use Filing Status 3 (married filing separate returns), DO NOT enter your spouse's name in the spouse name field. Instead enter your spouse's name in the space below the filing status 3 line.

If one filer on the return is deceased, only the surviving spouse's name should appear in the name fields on the front of Virginia Form 760. The surviving spouse should enter his or her Social Security Number in the "Your Social Security Number" field. Enter the Social Security Number for the deceased spouse in the "Spouse's Social Security Number" field. This will ensure that any refund is properly issued to the surviving spouse. Be sure to fill in the oval on the back of the form for deceased spouse.



Deceased taxpayer - If a refund is due, and the return filed is not a joint return with the surviving spouse, a copy of federal Form 1310 or the appropriate court appointment papers must be included with the return so that the refund may be issued in the name of the personal representative.

Ovals - Fill in any ovals that apply to you.

- Name or filing status has **changed** since last filing.
- Address has **changed** since last filing.
- Virginia return was not filed last year.
- Accelerated refund requested.
- Return adjusted for fixed date conformity - fill in the oval if the return has an addition, subtraction or an adjustment to itemized deductions due to fixed date conformity.
- Dependent on another's return - See page 10.
- Amended return - See page 25 for details.

Fiscal year filers: Your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.

Social Security Number

Enter your Social Security Number and the first four letters of your last name in the boxes. If using Filing Status 2, you must also enter the Social Security Number and first four letters of the last name of your spouse. For filing status 3, enter your spouse's Social Security Number and record their name on the line under the filing status 3 oval.

PRIVACY ACT

In compliance with the Privacy Act of 1974, disclosure of your Social Security Number is mandatory under the authority of Section 58.1-209 of the Code of Virginia. Your Social Security Number is used both as a means of identifying your income tax return and also of verifying the identity of individuals for income tax refund purposes.

Locality Code: Please be sure to properly identify the city or county where you live. Local school funding is allocated based in part on this information. Look up the three-digit code on the inside back cover for the locality in which you lived on January 1, 2006. Enter the corresponding number in the boxes provided on the form.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Fill in the oval next to the appropriate filing status. Fill in the Head of Household oval if you checked the Head of Household box on your federal return.

If one spouse is a resident and the other is a nonresident, they may not file a joint Virginia return, even if they filed a joint federal return. The resident spouse files a separate return under Filing Status 3, using Form 760. A nonresident spouse who has Virginia source income to report will file a separate return on Form 763. The spouses must compute their itemized deductions and allocate exemptions for dependents as if they had filed separate federal returns. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income. In addition, the spouse must be able to support his/her claim of itemized deductions. If the underlying expenses for itemized deductions cannot be accounted separately, each spouse may claim a proportionate share of the deductions based on their respective shares of their joint federal adjusted gross income.

Exemptions

Fill in the bubbles to claim the personal exemptions you are allowed. Enter the number of dependent exemptions you are allowed in the boxes. If you are not entitled to a particular exemption, leave the bubble or box blank. Generally, you may claim the same number of dependent exemptions allowed on your federal return. The same dependent cannot be claimed on more than one Virginia return.

You cannot claim the 65+ or Blind exemptions if you also claim a credit for Low Income Individuals on line 21 of Form 760.

Multiply the number in the "Total" box of section A by \$900. Multiply the number in the "Total" box of Section B by \$800. Add the dollar amount from Section A to the dollar amount from Section B and enter the sum on line 11.

Note for Filing Status 3. Each spouse must determine exemptions as if he or she had filed separate federal returns, using federal rules for separate reporting. If the number of dependent exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income. One spouse may never claim less than a whole personal exemption.

Line Instructions

- Line 1 Federal Adjusted Gross Income** Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.
- Line 2 Additions** If you reported any additions on Virginia Schedule ADJ, enter the total amount from line 3 on Schedule ADJ.
- Line 3** Add lines 1 and 2 and enter the total.

Line 4 Instructions - Age Deduction

Are you eligible to claim an age deduction? If so, enter your birthdate (and your spouse's birthdate, if applicable) in the boxes provided.

For 2005, taxpayers born on or before January 1, 1942, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who claims an age deduction may **NOT** claim either of the following:

Disability Subtraction: If you claim an age deduction, you may not claim a disability subtraction. For married taxpayers, each spouse, if eligible, may claim either an age deduction or a disability subtraction. You should claim the deduction or subtraction that gives you the greatest tax benefit.

Credit for Low Income Individuals: You may not claim both an age deduction and a credit for low income. For married taxpayers filing separate returns, if one spouse claimed a credit for low income, neither spouse can claim an age deduction.

If you, or your spouse if you are married, are not claiming a disability subtraction or a credit for low income and your birth date is on or before January 1, 1942, please read the information below to determine if you qualify for an age deduction and how to determine the amount of the age deduction you may claim for 2005.

I. Taxpayers Under Age 65

If you were **born on or between January 2, 1941, and January 1, 1942**, you may claim an age deduction of \$6,000 for 2005. For married taxpayers, each spouse's age deduction is based on that spouse's birth date. The age deduction for filers under age 65 will be phased out by taxable year 2006. Taxpayers born after January 1, 1942, will not be eligible to claim an age deduction until the tax year in which they reach age 65.

II. Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1941**, you may qualify to claim an age deduction of up to \$12,000 each for 2005. The age deduction you may claim will depend upon your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939:** You may claim an age deduction of \$12,000. If you are married, each spouse born on or before January 1, 1939, may claim a \$12,000 age deduction. For individuals born after January 1, 1939, the age deduction is based on the criteria below.
- **On or between January 2, 1939, and January 1, 1941:** Your age deduction is based on your income. A taxpayer's income, for purposes of determining an income-based age deduction is the taxpayer's *adjusted federal adjusted gross income* or "AFAGI." A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, and reduced by any taxable Social Security and Tier 1 Railroad benefits.
 - For Filing Status 1, Single Taxpayer, the maximum allowable age deduction of \$12,000 is reduced \$1 for every \$1 the taxpayer's AFAGI exceeds \$50,000.
 - For All Married Taxpayers, whether filing jointly or separately, the maximum allowable age deduction of \$12,000 each is reduced \$1 for every \$1 the married taxpayers' joint AFAGI exceeds \$75,000.


**To compute your income-based age deduction,
use the Age 65 and Older Age Deduction worksheet on the next page.**

Notice to All Married Taxpayers: A married taxpayer's income-based age deduction is **always** determined using the married taxpayers' joint AFAGI. Regardless of whether you are filing jointly or separately, if you are married, your income-based age deduction is determined using both your and your spouse's income. In addition, if both spouses are claiming an income-based age deduction, regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first, then allocate half of the joint deduction to each spouse.



Age 65 and Older Age Deduction Worksheet

FOR 2005: Only taxpayers born on or between January 2, 1939, and January 1, 1941, may claim an income-based age deduction for 2005. Married taxpayers, regardless of whether filing jointly or separately, or whether one or both spouses are claiming an income-based age deduction, always enter the combined total of both spouses' income.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1941, who are claiming an <u>income-based age deduction</u> for Age 65 and Older.</p> <p>A. <i>Filing Status 1, Single:</i> Enter 1.</p> <p>B. <i>All Married Taxpayers:</i></p> <ul style="list-style-type: none"> ● If one spouse is claiming an <u>income-based age deduction</u>, Enter 1. ● If both spouses are eligible to claim an <u>income-based age deduction</u> and both spouses are filing Virginia returns, regardless of whether you are filing jointly or separately: Enter 2. 		
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FAGI from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FAGI for you and your spouse from your federal return(s).</p>		
<p>3. Enter your fixed date conformity (FDC) addition, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC addition .</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC addition for you and your spouse.</p>		
<p>4. Add Line 2 and Line 3 and enter the total.</p>		
<p>5. Enter your fixed date conformity (FDC) subtraction, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC subtraction.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC subtraction for you and your spouse.</p>		
<p>6. Subtract Line 5 from Line 4 and enter the difference.</p>		
<p>7. Enter your Social Security and Tier 1 Railroad Benefits.</p> <p>A. <i>Filing Status 1, Single:</i> Enter taxable benefits from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined taxable benefits for you and your spouse from your federal return(s).</p>		
<p>8. Subtract Line 7 from Line 6 and enter the difference. This is your A FAGI.</p>		
<p>9. Enter the income limit for your age deduction - <i>Filing Status 1, Single: enter \$50,000</i> <i>All Married Taxpayers, enter \$75,000</i></p>		
<p>10. If Line 8 is less than line 9, your A FAGI is below the threshold.</p> <p>A. <i>Filing Status 1, Single:</i> Enter \$12,000 here and on your return.</p> <p>B. <i>All Married Taxpayers:</i> Enter \$12,000 here for each spouse claiming an income-based age deduction here and on your return(s).</p>	You	Spouse
<p>11. If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.</p>		
<p>12. Multiply Line 1 by \$12,000 and enter result.</p>		
<p>13. If Line 11 is greater than Line 12: You do not qualify for an age deduction. If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.</p>		
<p>14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference.</p> <p>A. <i>Filing Status 1, Single:</i> This is your age deduction. Enter on your return.</p> <p>B. <i>Married Taxpayer and <u>only one spouse</u> claiming an income-based age deduction:</i> This is your age deduction. Enter on your return.</p> <p>C. <i>Married Taxpayers and <u>both spouses</u> claiming an income-based age deduction -</i> Go to Line 15.</p>		
<p>15. <i>Married Taxpayers and both spouses are claiming an income-based age deduction:</i> Divide line 14 by 2. Enter result in the "You" and "Spouse" columns. Enter on your return(s).</p>	You	Spouse

Instructions for Virginia Form 760

- Line 5 Social Security Act and equivalent Tier 1 Railroad Retirement Act Benefits** Enter the amount of taxable social security and/or railroad retirement act benefits that you included in your federal adjusted gross income.
- Line 6 State Income Tax Refund or Overpayment Credit** Enter the amount of any state income tax refund or overpayment credit that you reported as income on your federal return.
- Line 7 Subtractions** If you reported any other subtractions on Virginia Schedule ADJ, enter the total amount from line 7 of Schedule ADJ.
- Line 8** Add lines 4, 5, 6 and 7, and enter the total.
- Line 9 Virginia Adjusted Gross Income** Subtract line 8 from line 3 and enter the total. Compare this number with the filing threshold for your filing status, as shown on page 2 to see if you are required to file Form 760. If your income is below the threshold amount, but you had Virginia income tax withheld or made estimated tax payments, follow the instructions on page 2 to complete your return and claim your refund.
- Line 10 Standard or Itemized Deductions** You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. Your state and local income taxes must be subtracted from your itemized deductions. Property and other taxes included as deductions on your federal return are also allowed on your Virginia return.
- Note for Filing Status 3: If one spouse claims itemized deductions, the other spouse must also claim itemized deductions. If it is not possible to determine deductions separately, they should be allocated proportionately based on your shares of your combined federal adjusted gross income.

STANDARD DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Virginia return. Enter on line 10 the amount listed below that corresponds with your filing status.

- Single Filing Status 1 Enter \$3,000 on Line 10
- Married joint return Filing Status 2 Enter \$6,000 on Line 10
- Married separate return ... Filing Status 3 Enter \$3,000 on Line 10

Do not complete lines 10a or 10b when claiming a standard deduction.

Dependent on Another's Return - If you can be claimed as a dependent on the federal return of another taxpayer, your allowable standard deduction is limited to the amount of your earned income. Enter the **smaller** of the amount of earned income or the standard deduction amount on line 10.

ITEMIZED DEDUCTIONS

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your federal return. Before making an entry on Form 760, lines 10a or 10b, answer the following questions:

Do you have an addition (Schedule ADJ, line 2a) or subtraction (Schedule ADJ, line 6a) for Fixed Date Conformity?

OR { **YES** → Refer to page 11 and follow the instructions on the FDC Worksheet and Itemized Deduction Worksheet to complete Form 760, lines 10a and 10b.

NO → **Are your itemized deductions on your federal return limited?**

OR { **YES** → Refer to page 11 and follow the instructions on the Itemized Deduction Worksheet to complete Form 760, lines 10a and 10b.

NO → Enter the total from federal Schedule A on Form 760, line 10a; and the state and local income tax from federal Schedule A on Form 760, line 10b.

FDC WORKSHEET

Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch. A, line 18) and Casualty and Theft Loss (Sch. A, line 19). These amounts should be recomputed by substituting the amount on line 5 of this worksheet for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity Federal Adjusted Gross Income

- | | | | |
|---|--|---|-------|
| 1 | Federal Adjusted Gross Income (FAGI) from federal return | 1 | _____ |
| 2 | Fixed date conformity additions to FAGI | 2 | _____ |
| 3 | Subtotal. Add line 1 and line 2 | 3 | _____ |
| 4 | Fixed date conformity subtractions from FAGI | 4 | _____ |
| 5 | Fixed date conformity FAGI. Subtract line 4 from line 3 | 5 | _____ |

MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

All references are to the same line and amount claimed on the federal Schedule A unless otherwise specified.

- | | | | |
|----|---|----|-------|
| 6 | Medical and dental expenses claimed on federal Schedule A, line 1 . | 6 | _____ |
| 7 | Enter amount from line 5 above | 7 | _____ |
| 8 | Multiply line 7 above by 7.5% (.075) | 8 | _____ |
| 9 | Subtract line 8 from line 6. If line 8 is greater than line 6, enter -0- | 9 | _____ |
| 10 | Enter the amount from federal Schedule A, line 9 | 10 | _____ |
| 11 | Enter the amount from federal Schedule A, line 14 | 11 | _____ |
| 12 | Enter the amount from federal Schedule A, line 18 | 12 | _____ |
| 13 | Enter the amount from federal Schedule A, line 19 | 13 | _____ |
| 14 | Unreimbursed employee expenses from federal Schedule A, line 20. | 14 | _____ |
| 15 | Tax preparation fees from federal Schedule A, line 21 | 15 | _____ |
| 16 | Other expenses claimed on federal Schedule A, line 22 | 16 | _____ |
| 17 | Add lines 14 through 16 | 17 | _____ |
| 18 | Enter amount from line 5 above | 18 | _____ |
| 19 | Multiply line 18 above by 2% (.02) | 19 | _____ |
| 20 | If line 19 is greater than line 17, enter -0-. Otherwise, subtract line 19 from line 17 | 20 | _____ |
| 21 | Enter the amount from federal Schedule A, line 27 | 21 | _____ |
| 22 | Add lines 9, 10, 11, 12, 13, 20 and 21 | 22 | _____ |

Is line 5 above over \$145,950 (over \$72,975 if married filing separately)?

NO. Your deduction is not limited. Enter the amount from line 22 on line 10a Form 760. Enter the state and local tax from federal Schedule A on Form 760, line 10b.

YES. Your deduction may be limited. Complete the Virginia ITEMIZED DEDUCTION WORKSHEET below.

ITEMIZED DEDUCTION WORKSHEET

Virginia Tax Modification for Federal Adjusted Gross Income over \$145,950 (\$72,975 if filing separately.)

Refer to federal Schedule A to complete the worksheet below. If you completed the FDC Worksheet above, substitute those figures for corresponding Schedule A information.

Part A - Total federal itemized deductions.

- | | | | |
|-----|---|----|-------|
| 1. | Federal Sch. A, total lines 4, 9, 14, 18, 19, 26 & 27 or line 22 from the above FDC Worksheet. | 1 | _____ |
| 2. | Add the amounts on Schedule A, lines 4 (or FDC Worksheet, line 9),
13 and 19, plus any gambling losses included on line 27. | 2 | _____ |
| 3. | Subtract line 2 from line 1. If the result is zero, stop here ; enter the amount from
line 1 above on line 10a, Form 760. (The limitation does not apply.) | 3 | _____ |
| 4. | Multiply line 3 above by 80% (0.80). | 4 | _____ |
| 5. | Enter the total from Form 760, line 1 or Line 5 of the FDC Worksheet. | 5 | _____ |
| 6. | Enter \$145,950 (\$72,975 if married filing separately) | 6 | _____ |
| 7. | Subtract line 6 from line 5. If the result is zero or less, stop here ;
complete line 10a of Form 760 (the limitation does not apply.) | 7 | _____ |
| 8. | Multiply line 7 above by 3% (0.03). | 8 | _____ |
| 9. | Enter the smaller of line 4 or line 8. | 9 | _____ |
| 10. | Total itemized deductions. Subtract line 9 from line 1. Enter the total on line 10a,
Form 760 under Total Deductions and continue the worksheet. | 10 | _____ |

Part B - State and local income tax modification

- | | | | |
|-----|---|----|-------|
| 11. | Enter the state and local income tax shown on Schedule A. | 11 | _____ |
| 12. | Enter the amount from line 9 above. | 12 | _____ |
| 13. | Enter the amount from line 3 above. | 13 | _____ |
| 14. | Divide line 12 by line 13. Enter the result to 3 decimal places. | 14 | _____ |
| 15. | Multiply line 14 by line 11. | 15 | _____ |
| 16. | Subtract line 15 from line 11. Enter on line 10b, Form 760. | 16 | _____ |

Line Instructions - Virginia Form 760



You can calculate your Spouse Tax Adjustment (STA) on-line at the TAX website.

www.tax.virginia.gov

To claim a Spouse Tax Adjustment, both taxpayers on the joint return must have income.



To speed processing, be sure to enter the Virginia Adjusted Gross Income for each spouse on lines 16a & 16b.

Line 11 Exemptions Enter the total dollar amount from Exemption Section A plus the total dollar amount from Exemption Section B.

Line 12 Child and Dependent Care Deduction You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the federal credit for child and dependent care is based. (This is the amount on federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount - up to \$3,000 for one dependent and \$6,000 for 2 or more). **DO NOT ENTER THE FEDERAL CREDIT AMOUNT.**

Line 13 Add lines 10, 11, and 12 and enter the total.

Line 14 Virginia Taxable Income Subtract line 13 from line 9.

Line 15 Amount of Tax To compute your tax, you can use either the tax table or the tax rate schedule on page 29 or use the Tax Calculator on our website.

Line 16 Spouse Tax Adjustment (STA) Couples filing jointly under Filing Status 2 may reduce their tax by up to \$259 with the STA if **both have taxable income** to report and their joint taxable income on line 14 is more than \$3,000. Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns. To complete the Spouse Tax Adjustment Worksheet:

- Recompute your Federal Adjusted Gross Income (FAGI) as if you and your spouse filed separate federal returns. A worksheet is provided on the next page to help in computing separate FAGI.
- Use the recomputed FAGI to compute the Virginia Adjusted Gross Income (VAGI) for each spouse.
- Use the separate VAGI on line 1 of the Spouse Tax Adjustment Worksheet.

HOW IT WORKS: Virginia tax rates increase with income: 2% up to \$3,000; 3% from \$3,001 to \$5,000; 5% from \$5,001 to \$17,000 and 5.75% for income over \$17,000. The STA lets both incomes reported on jointly filed returns benefit from the lower tax rates.

EXAMPLE: The Smiths have combined Virginia taxable income of \$42,000. Mr. Smith's income is \$30,000 and Mrs. Smith's income is \$12,000. Without the STA, their Virginia tax is \$2,157. With the STA, both incomes benefit from the lower tax rates. Using the STA Calculator at www.tax.virginia.gov, the Smiths compute an STA of \$214, reducing their taxes to \$1,943. If you cannot access the TAX website, use the following worksheet to calculate your STA. You will need your federal tax return and, if applicable, a completed Virginia Schedule ADJ.

Enter your STA amount on Line 16 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for each spouse on Lines 16a and 16b.

Be sure to enter the Virginia Adjusted Gross Income for each spouse on lines 16a & 16b of Form 760.

1. Enter the portion of the Virginia Adjusted Gross Income (VAGI) on line 9 of Form 760 that is related to each spouse...

Use the worksheet at the bottom of the page to compute the separate VAGI for each spouse.

- 65 or over

Blind

Total

You: + = x \$800 = + \$900 =

Spouse: + = x \$800 = + \$900 =

3. Subtract line 2 from line 1. If either amount is 0 or less, stop here; you do not qualify for this credit

4. Enter the taxable income from line 14 on Form 760

5. Enter the smaller amount from line 3 above. *If this amount is larger than \$17,000 and line 4 is larger than \$34,000, skip to line 12 and enter \$259 as the credit.*.....

6. Subtract line 5 from line 4 (if \$0 or less, enter \$0)

7. Divide the amount on line 4 by 2

8. Enter the tax on the **smaller** amount from line 5 or line 7. Refer to the tax table or rate schedule

9. Enter the tax on the **larger** amount from line 6 or line 7. Refer to the tax table or rate schedule

10. Add line 8 and 9.....

11. Enter the tax from line 15 on Form 760

- 12. TAX ADJUSTMENT:** Subtract line 10 from line 11. Enter this amount on line 16 of Form 760

The Spouse Tax Adjustment cannot exceed \$259

You	Spouse
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

STEP 1 – Determine Separate Federal Adjusted Gross Income

- | | | |
|-----|---|----|
| 1. | Wages, salaries, etc. | 1 |
| 2. | Taxable interest and dividend income | 2 |
| 3. | Taxable refunds, adjustments or offsets of state and local income tax | 3 |
| 4. | Business income | 4 |
| 5. | Capital gains/losses and other gains/losses | 5 |
| 6. | Taxable pensions, annuities and IRA distributions | 6 |
| 7. | Rents, royalties, partnerships, estates, trusts, etc. | 7 |
| 8. | Other income (Farm Income, taxable social security, etc.) | 8 |
| 9. | Gross income - add lines 1 through 8 | 9 |
| 10. | Adjustments to gross income | 10 |
| 11. | FAGI-subtract line 10 from line 9 | 11 |

(The total of both columns should equal your joint FAGI reported on your 1040, 1040A or 1040EZ)

12. Total additions to FAGI (Form 760, line 2)	12
13. Sub-total - add lines 11 and 12	13
14. Age Deduction (Form 760, line 4)	14
15. Social Security Act and Tier 1 Railroad Retirement Act Benefits (Form 760, line 5)	15
16. State income tax refund or overpayment credit reported as income on your federal return (Form 760, line 6)	16
17. Other Subtractions (Form 760, line 7)	17
18. Total Subtractions from FAGI – add lines 14, 15, 16, and 17	18
19. Subtract line 18 from line 13. These are your separate VAGI amounts to be used on line 1 of the Spouse Tax Adjustment Worksheet	19

(The total of both columns should equal your combined VAGI reported on line 9 of your 760)

[illegible]

Enter VAGI amounts here
and on Form 760, line 16a & 16b

Line Instructions - Virginia Form 760

- Line 17 Net Amount of Tax** Subtract line 16 from line 15 and enter the difference on line 17.
- Line 18a Virginia Tax Withheld During Tax Year 2005** Enter the amount of Virginia tax withheld from your W-2 and 1099 form(s) in the box labeled "Your Virginia Withholding."
- Line 18b** If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2 and 1099 form(s) in the box labeled "Spouse's Virginia Withholding."
- Line 19 Estimated Payments for Tax Year 2005** Enter the total amount of your 2005 estimated payments. Remember to include any overpayment from your 2004 tax return that you applied to your 2005 estimated taxes (calendar year filers due dates are May 1, June 15, September 15 & January 15). If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2006. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than \$150. **To make estimated payments, file Form 760ES or visit our website at www.tax.virginia.gov.**
- Line 20 Extension Payments** Enter the amount of tentative tax paid with your Form 760IP or the amount paid if you made an extension payment on our website.
- Line 21 Tax Credit for Low Income Individuals** If you claimed a Credit for Low Income Individuals on Virginia Schedule ADJ, enter the total amount from line 12 on Schedule ADJ. Refer to page 21 for additional information. The amount of the credit claimed may not exceed your tax liability on line 17 of Form 760. For example, if net tax on line 17 is \$141, and the allowable amount of your eligible credit is \$300, then enter \$141 on line 21.
- Line 22 Credit for Tax Paid to Another State** Enter the amount of credit for tax paid to another state that you claimed on Virginia Schedule ADJ, line 19 or Schedule OSC, line 41. Refer to page 22 for additional information. You must attach Schedule ADJ or Schedule OSC and a copy of the other state's return.
- Line 23 Other Credits** If you claimed any credits on Virginia Schedule CR, enter the amount from line 116 on Virginia Schedule CR.
- If you are only claiming a Political Contributions Credit, enter the amount of the credit. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50 percent of the amount of the contribution, subject to a \$25 limit for individuals and a \$50 limit for married taxpayers filing jointly and cannot exceed your tax liability.
- Note: The Credit for Low Income Individuals, the Credit for Taxes Paid to Another State and most credits from Schedule CR, including the Political Contribution Credit, are nonrefundable. The total of all nonrefundable credits cannot exceed your tax liability as shown on line 17 of Form 760.
- Line 24 Total Payments and Credits** Add the amounts on lines 18 through 23.
- Line 25** If line 24 is smaller than line 17, subtract line 24 from line 17. **This is the amount of tax you owe.**
- Line 26** If line 17 is smaller than line 24, subtract line 17 from line 24. **This is the amount of tax you have overpaid.**
- Line 27** If you would like some or all of your overpayment from line 26 credited to your estimated taxes for next year, enter the amount in the box.
- Line 28 Adjustments and Voluntary Contributions** If you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, enter the total amount from line 26 on Schedule ADJ.
- Line 29** Add line 27 and line 28.
- Line 30** *If you owe tax on line 25, and you reported any adjustments or voluntary contributions which you reported on Virginia Schedule ADJ, add lines 25 and 29 and enter the total.*

-OR-

If you overpaid your taxes on line 26, but you credited all or part of the overpayment to next year's estimated tax, and/or had adjustments or voluntary contributions that exceeded your overpayment, and line 29 is greater than line 26, subtract line 26 from line 29 and enter the difference.

PAYMENT OPTIONS

Web Payments: Use our website, www.tax.virginia.gov, to make a payment on-line. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

Check: Make your check payable to the Treasurer or Director of Finance of the city or county in which you reside. See the inside back cover for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2005 Virginia income tax payment.

Credit Card: Call 1-800-2PAY-TAX, or to pay over the internet, visit www.officialpayments.com. The jurisdiction code for Virginia is 1080. You will need this number when you arrange for credit card payment.

If you have already filed your return with your Commissioner of the Revenue and did not fill in the credit card oval, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge. After you complete the transaction be sure to fill in the oval on line 30 indicating that you have arranged for a credit card payment.



For a faster refund use Direct Deposit.

Notice: Virginia law requires the Department of Taxation to check for any outstanding debt with Virginia agencies, courts, localities, and the IRS. If any debt is found, all or part of your refund may be withheld to help satisfy the debt.

Line 31 If line 26 is greater than line 29, enter the difference in the box. **This is your refund.**

Direct Deposit - *Get your refund faster!* Have your refund deposited directly into your bank account. Fill in the oval to indicate whether the account number is for a checking or savings account.

Bank Routing Number: Enter your bank's nine-digit routing transit number printed on the bottom of your check. The first two digits of the routing number must be 01 through 12 or 21 through 32. *Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.*

Bank Account number: Enter your bank account number up to 17 digits. Do not enter hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank. Do not include the check number.

If you prefer to have your check mailed to you, simply leave the direct deposit information blank.

John Smith
Mary Smith
100 Main Street
Richmond, VA 23220

Date _____

PAY TO THE ORDER OF _____ \$ _____

ANYTOWN BANK
Anytown, VA 20000

Routing number: (250250025) Account number: (202020186) 1234

FOR _____

Do not include the check number

1234

SAMPLE

Note: The routing and account numbers may appear in different places on your check

Fill in all ovals that apply

- Qualifying farmer, fisherman or merchant seaman.
- Federal Schedule C filed with your federal return.
- Coalfield credit earned.
- Primary taxpayer deceased.
- Spouse deceased.
- Overseas on due date. If you were overseas on May 1, 2006, fill in this oval and attach a statement explaining your situation. Your return is due **by July 1, 2006.**

} Include SSN for each spouse and only the surviving spouse's name on the first page of this return.

Signature(s)

Be sure to sign and date your return. If filing jointly, both spouses must sign the return. In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly. Include your daytime and evening phone numbers in the spaces provided.

- I authorize the Dept. of Taxation to discuss my return with my preparer. Fill in the oval to authorize the Department of Taxation to discuss your return information with your tax preparer.

Tax Preparer Information

Tax preparers who prepared 200 or more individual income tax returns for a taxable year that began on January 1, 2003, or 100 or more individual income tax returns for a taxable year that began on or after January 1, 2004, are required, for every taxable year thereafter, to file all individual income tax returns using electronic means or software that produces a two dimensional barcode using 2D technology.

An "income tax return preparer" means a person who prepares, or employs one or more individuals to prepare, an income tax return for compensation. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.

Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. In addition, taxpayers who use a tax preparer subject to these filing requirements may Opt Out of filing by electronic medium or software that produces a 2D barcode by completing Form 8454T. For additional information, visit our website at **www.tax.virginia.gov**.

For returns completed by a paid tax preparer, the tax preparer is required to complete the fields located at the bottom of page 2, Form 760.

INSTRUCTIONS FOR VIRGINIA SCHEDULE ADJ**FIXED DATE CONFORMITY UPDATE FOR 2005**

Virginia's date of conformity with the Internal Revenue Code was advanced from December 31, 2003, to January 7, 2005. The special 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2001 or 2002 are still not allowed.

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were the two mentioned above. However, if federal legislation has been enacted that results in changes to the Internal Revenue Code for the 2005 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at www.tax.virginia.gov.

Additions to Income

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the Social Security Number of the primary taxpayer as shown on your Virginia Individual Income Tax Return.

Line 1 Interest on obligations of other states Enter the amount of any interest on obligations of other states not included in your federal adjusted gross income, which is taxable in Virginia, less related expenses.

Line 2 Other additions to federal adjusted gross income

Line 2a Special Fixed Date Conformity Addition

A. Bonus Depreciation For an explanation, see the section entitled, *Fixed Date Conformity Update for 2005 - Bonus Depreciation*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation **A.** _____

B. Other Fixed Date Conformity Additions If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. **B.** _____

C. Enter the total of lines A and B above and on Schedule ADJ, line 2a **C.** _____

Lines 2b - 2c Other Additions

On lines 2b - 2c, enter the two digit code listed below, followed by the amount, for any additions to federal adjusted gross income in the categories listed below. **If you have more than two additions on Lines 2b-2c of Schedule ADJ, enter the code "00" and the total addition amount on 2b and attach an explanation of each addition to your return.**

CODE

10 Interest on federally exempt U.S. obligations Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses.

11 Accumulation distribution income Enter the taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.

12 Lump-sum distribution income If you received a lump-sum distribution from a qualified retirement plan and elected a ten-year averaging method using federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax. (ordinary income and capital gain)	1. _____
Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion.	2. _____
Subtract line 2 from line 1. Enter this amount on line 2b or 2c of your Virginia Schedule ADJ.	3. _____

99 Other Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Attach an explanation of the addition.

Line 3 Total Additions Add lines 1 through 2c and enter the total in the box. Enter this amount on line 2 of Virginia Form 760.

Subtractions From Income

Line 4 Obligations of the U.S. Enter the amount of any income from obligations of the U.S. that are included in your federal adjusted gross income, but are exempt from Virginia state tax.

Income from obligations issued by the following organizations IS NOT taxable in Virginia:

Tennessee Valley Authority	Federal Land Bank
Federal Deposit Insurance Corporation	Federal Reserve Stock
Federal Home Loan Bank	Farm Credit Bank
Federal Intermediate Credit Bank	Export-Import Bank of the U.S.
Governments of Guam, Puerto Rico & Virgin Islands	U.S. Postal Service
U.S. Treasury bills, notes, bonds and savings bonds	Resolution Trust Corporation

Income from obligations issued by the following organizations IS taxable in Virginia:

Federal Home Loan Mortgage Corp., Federal National Mortgage Association, Government National Mortgage Association, Inter-American Development Bank, and International Bank for Reconstruction and Development.

Line 5 Disability Income Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability**. On joint returns, each spouse can qualify for the deduction. Individuals can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22(c)(2)(b)(iii).

A taxpayer cannot claim an age deduction on line 4 of Form 760 and a subtraction for disability income. Claim the one that benefits you the most. For married taxpayers filing a joint return, each taxpayer may claim, if applicable, an age deduction or a subtraction for disability income. Fill in the oval to indicate which taxpayer is claiming the disability income subtraction.

Line 6 Other subtractions from federal adjusted gross income

Line 6a - Special Fixed Date Conformity Subtraction

A. Bonus Depreciation For an explanation, please see the section titled, *Fixed Date Conformity Update for 2005* on page 16. Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.

Enter the depreciation subtraction here **A.** _____

B. Other Fixed Date Conformity Subtractions If you are required to make any additional subtractions due to Fixed Date Conformity, enter total amount of such subtractions here. **B.** _____

C. Add lines A and B. Enter here and on Schedule ADJ, line 6(a) **C.** _____

Lines 6b - 6d - Other subtractions On lines 6b-6d, enter the two-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income in the categories listed below.

Other Subtractions For Lines 6b - 6d

If you have more than three subtractions on Lines 6b-6d of Schedule ADJ, enter the code "00" and the amount of total subtractions in the first box and attach an explanation of each subtraction to your return.

CODE

20

Income from Virginia Obligations Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income.

21

Federal work opportunity tax credit wages Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

- 22 Tier 2 and other Railroad Retirement and Railroad Unemployment benefits** Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity.
- 23 Charitable mileage** Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.
- 24 Virginia Lottery prizes** Enter the sum of all prizes under \$600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.
- 25 Foster care subtraction** Foster parents may claim a subtraction of \$1,000 for each child residing in their home under permanent foster care, as defined in 63.1-195 et seq. of the *Code of Virginia*, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.
- 28 Virginia National Guard income** Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or \$3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 29 Operation Joint Endeavor combat pay** Enter the amount of combat pay for service in support of Operation Joint Endeavor that was included in federal adjusted gross income.
- 30 Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area** Enter any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to Section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.
- 31 Retirement plan income previously taxed by another state** Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions **previously taxed by another state**, usually in a previous year.
- 32 Bone marrow screening fee** Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and did not claim a deduction for the fee on your federal return.
- 33 Virginia College Savings Plan prepaid tuition contract payments and savings account Contributions** If you are under age 70, enter the lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$2,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may subtract the entire amount paid to The Virginia College Savings Plan during the year.
- 34 Virginia College Savings Plan income distribution or refund** Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.

35

Continuing teacher education A licensed primary or secondary school teacher may enter a subtraction equal to twenty percent of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses were not deducted from federal adjusted gross income.

36

Long term health care premiums Enter the amount of premiums paid for long term health care insurance, provided they have not been deducted for federal income tax purposes.

37

Unemployment compensation benefits Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.

38

Basic military pay Each taxpayer who qualifies as military personnel stationed inside or outside Virginia can subtract up to \$15,000 of military basic pay received during the taxable year, provided the taxpayer is on extended active duty for more than 90 days. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.

39

Federal and State employees Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from all employment can subtract up to \$15,000 of the salary from that state or federal job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.

40

Income received by Holocaust victims To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of: Nazi persecution, individual being forced into labor against his or her will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.

41

Payments made under the Tobacco Settlement Enter the amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust, and the Tobacco Loss Assistance Program, provided they have not been deducted for federal tax purposes.

42

Gain on the sale of land for open space use Enter the amount of any gain on the sale or exchange of real property or easement to real property which results in the property or easement being devoted to open-space use as defined in Section 58.1-3230 for a period not less than 30 years.

43

Virginia Public School Construction Grants Program and Fund Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.

44

Congressional Medal of Honor recipients Enter the amount of military retirement income you received as an individual awarded the Medal of Honor.

45

Avian influenza An individual income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.

46

Military death gratuity payments Enter the amount of military death gratuity payments made after September 11, 2001 to survivors of military personnel killed in the line of duty. This subtraction must be reduced by the amount that is allowed as an exclusion from federal gross income on the survivor's federal income tax return.

47

Peanut Quota Buyout Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If the taxpayer chose to accept payment in installments, the gain from the 2004 installment may be subtracted. However, if the taxpayer previously opted to receive a single payment, 20% of the gain recognized in the year that the payment was received may be subtracted for this year and for each succeeding taxable year until 100% has been subtracted.

99

Other Attach an explanation for other subtractions.

Line 7 Total Subtractions Add lines 4 through 6d. Enter the sum in the box to the right **and** on line 7 of Form 760.

Tax Credit for Low Income Individuals

You may be eligible to claim a credit for low income if your family Virginia adjusted gross income (family VAGI) is equal to or less than the federal poverty guidelines and you meet the Eligibility Requirements.

Eligibility Requirements: The credit for low income may **NOT** be claimed if you, your spouse, or any dependents claimed on your return or on your spouse's return claim any of the following:

- Age deduction
 - Exemption for taxpayers who are blind or age 65 and over
 - Virginia National Guard subtraction (Subtraction Code 28)
 - Basic Military pay subtraction (Subtraction Code 38)
 - Federal & State employee subtraction for earnings of \$15,000 or less (Subtraction Code 39)
- OR
- You are claimed as a dependent on another taxpayer's return.



**Before claiming the credit,
make sure you are eligible!**

Line 8 Compute your Family VAGI

Line 8a: Enter your Social Security Number, name, and Virginia adjusted gross income (VAGI) from Line 9, Form 760.

Line 8b: For all married taxpayers, enter your spouse's Social Security Number and name and then follow the instructions below for your filing status:

- **Filing Status 2, Married Filing Jointly:** If you entered the joint VAGI on Line 8a for both you and your spouse exactly as shown on Line 9, Form 760, of your joint return, you do not need to enter a separate VAGI for your spouse. If you entered only your portion of the VAGI from Line 9, Form 760, on Line 8a, then enter your spouse's VAGI on Line 8b. The sum of Line 8a and 8b should equal the joint VAGI on Line 9, Form 760.
- **Filing Status 3, Married Filing Separately:** To claim the credit, you are required to provide your spouse's VAGI. If your spouse is:
 - Filing a separate Virginia Form 760, enter the VAGI on Line 9, Form 760, from your spouse's return. Only one spouse may claim the credit for low income.
 - Not required to file a Virginia Form 760 (for example, if your spouse is a nonresident), compute your spouse's VAGI as if your spouse is required to file a Virginia Form 760 resident return and enter on line 8b.

Line 8c through 8f: Enter the Social Security Number and name of each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the VAGI for each dependent. **For Filing Status 3, Married Filing Separately,** also enter the Social Security Number and name for each of your dependents not claimed as an exemption on your return and, if any of the dependents had income, enter the VAGI for each dependent.

Line 8g: Add the VAGI amounts and enter the total. **This is your family VAGI.**

Line 9 Determine if you Qualify: Enter the number of family members listed in line 8. If your family VAGI on Line 8g is equal to or less than the federal poverty amount for your family size, you are eligible to claim the credit.

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guidelines
1	\$ 9,570	5	\$ 22,610
2	12,830	6	25,870
3	16,090	7	29,130
4	19,350	8*	32,390

*For each additional person, spouse and dependent exemption, add \$3,260 to the poverty amount.

Line 10 Exemptions to Compute Credit: Enter the number of personal exemptions claimed on your return. For filing status 1 and 2, this will be the number of family members reported on Line 9, Schedule ADJ. For Filing Status 3, Married Filing Separately, enter the number of personal exemptions reported on your return. Do not include your spouse or any dependents not claimed on your return.

Line 11 Multiply: Multiply the number on line 10 by \$300 and enter on line 11.

Line 12 Compute your Credit: Compare the amount entered on Line 11, Schedule ADJ, to your tax liability on Line 17, Form 760. Enter the smaller amount on Line 12, Schedule ADJ, and on Line 21, Form 760.



The credit for low income is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Lines 22 or 23, Form 760, in addition to the low-income credit, the sum of all nonrefundable credits claimed cannot exceed your tax liability on line 17, Form 760.

*Many low income individuals who work and have earned income under \$37,263
may also qualify for the Federal Earned Income Credit when filing their federal tax return!
See your Federal instructions or call 1-800-829-3676 to order Pub 596.*

Credit for Tax Paid to Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state. See Virginia Code Section 58.1-332 for information on capital assets. *If the income is from Arizona, District of Columbia, California or Oregon, claim the credit on the nonresident income tax return of that state instead of on the Virginia return.* Attach a complete copy of the other state's return(s) to Form 760. If you have more than **one** credit for tax paid to another state, compute **all** credits on Schedule OSC and enter the total credit claimed on line 22 of Form 760. The credit must be computed separately for each state. Schedule OSC is available on our website at **www.tax.virginia.gov** or by calling (804) 440-2541.

Border State Method You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. If you meet all of these qualifications, fill in the border state oval and enter "100.0" in the Income Percentage field.

Line 13a Filing Status Enter the number listed below to identify the filing status claimed on the other state's tax return. 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other

Line 13b Claiming Credit Enter the number listed below to identify the person claiming the credit.
 1. You 2. Spouse 3. You and Spouse

Line 13 Qualifying Taxable Income Enter the total taxable income from all of the following categories that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources outside Virginia that is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia that was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business.
- Income on which Corporation income tax was paid to another state (one that does not recognize the federal S corporation election), by an individual shareholder of an S corporation. Attach a statement from the S corporation.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage to determine the amount of income to enter on this line.

Line 14 Virginia Taxable Income Enter the amount of Virginia taxable income from line 14 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*

Line 15 Qualifying Tax Liability Enter the abbreviation of the other state in the space provided. Enter the amount of tax liability reflected on the return you filed with the other state.

Line 16 Virginia Income Tax Enter the amount of Virginia income tax from line 17 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on line 14. Use the tax tables or the tax rate schedule to determine the amount of tax.*

Line 17 Income Percentage Divide the amount of Qualifying Taxable Income by the Virginia Taxable Income. Round the number to one decimal place. The income percentage cannot exceed 100%.

Line 18 Virginia Ratio Multiply the amount of Virginia income tax by the income percentage.

Line 19 Credit Enter the lesser of qualifying tax liability or Virginia ratio. Enter the total credit claimed on line 22 of Form 760.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on line 17 of Form 760. Nonrefundable credits include the Tax Credit for Low Income Individuals and Credit for Tax Paid to Another State.

Adjustments to the Amount of Tax

Tip

Use Form 760C to compute any addition to tax you may owe for underpayment of estimated taxes. Use Form 760F if at least 66 2/3% of your income is derived from farming, fishing and/or being a merchant seaman.

Line 20 Addition to tax

You will not owe an addition to tax if each payment is made on time and:

- you owe \$150 or less in tax with your return
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2005 tax liability after nonrefundable credits or 100% of your 2004 tax liability after nonrefundable credits.

If you do not meet the criteria shown above, visit www.tax.virginia.gov or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file 760C should fill in the oval.

Line 21 Penalty

Late filing penalty: If you do not file your tax due return by the due date or extended due date, you will owe a late filing penalty. The penalty is 6% of the tax due for each month or part of a month that the return is late, but not more than 30%.

Late payment penalty: If you do not pay your tax due by the due date, you will owe a late payment penalty. The penalty is 6% of the tax due for each month or part of a month that the payment is late, but not more than 30%. For any month that the late filing penalty applies, the late payment penalty will not apply. The total of late filing penalty and late payment penalty cannot be more than 30% of the tax due.

NOTE: If you file your return after the extended due date, your extension will be void and you will owe the late filing penalty. If you file your return by the extended due date, but do not pay the tax in full, a late payment penalty will accrue on the balance of tax due. Interest accrues on any balance of tax owed with a return filed on extension, regardless of whether the balance exceeds 10% of the tax.

Extension penalty: If you file your return by the extended due date, and the tax due is greater than 10% of your total tax liability, you will owe an extension penalty. The penalty is 2% per month or part of a month from the original due date of the return until the return is filed. The extension penalty cannot exceed 12% of the tax due.

Computation of Late Filing/Payment or Extension Penalty

Enter the amount from line 25 of Virginia Form 760

a. _____

Enter the number of months that the return is late

b. _____

For late filing/payment penalty, multiply line b by 6% (.06) and enter the result up to 30%

c. _____

For extension penalty, multiply line b by 2% (.02) and enter the result up to 12%

d. _____

Multiply the amount on line (a) by the percentage on line (c) or line (d). Enter here and on line 21 of Sch. ADJ. Fill in the oval to indicate late filing/payment penalty or extension penalty.

e. _____

Line 22 Interest If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 760, line 25, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality.

Line 23 Consumer's Use Tax You will need to pay Consumer's Use Tax if, during the year, you purchased:

- merchandise by telephone, Internet, or television and no sales tax was charged
- merchandise while outside of Virginia and paid no sales tax
- more than \$100 in merchandise by mail and no sales tax was charged

The tax is 5% of the total cost price except for food purchased for home consumption. The tax rate on these food purchases is 4% from January 1, 2005 - June 30, 2005. Effective July 1, 2005, the sales tax rate on food purchased for home consumption was reduced to 2.5%.

Enter the amount of Consumer Use Tax you owe on line 23 of Virginia Schedule ADJ, or file Form CU-7.

Tip

Nonprescription drugs and proprietary medicines purchased for the treatment or prevention of diseases in humans are exempt from consumer use tax.

Voluntary Contributions

Donate to the General Fund by writing a check to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. You must attach your payment to Form GFD. Visit www.tax.virginia.gov or call (804) 367-8031 to obtain this form.



You can make a contribution directly to any of the organizations listed here. For more information about these groups, including how you can make a contribution, see page 26.

Line 24 Voluntary Contributions to be made from your refund. You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Contribution codes:

- | | |
|---|---|
| 60 Virginia Non-game Wildlife Program | 78 Children of America Finding Hope |
| 61 Democratic Political Party | 79 Virginia Transplant Council |
| 62 Republican Political Party | 80 4-H Educational Centers (4-H Camp) |
| 63 U.S. Olympic Committee | 82 VA War Memorial Foundation & National D-Day Memorial Foundation |
| 64 Virginia Housing Program | 83 Virginia Commission for the Arts |
| 65 Elderly & Disabled Transportation Fund | 84 Virginia Federation of Humane Societies |
| 66 Community Policing Fund | 85 Tuition Assistance Grant Fund |
| 67 Virginia Arts Foundation | 86 Spay and Neuter Fund |
| 68 Open Space Recreation & Conservation Fund | 87 Governor's Office of Commonwealth Preparedness |
| 76 Historic Resources Fund | |

Line 25 Voluntary Contributions to be made from your refund OR tax payment.

You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. If you are donating to more than 2 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Lines 25c-25d are for donations to Public School Foundations. If you want to donate to more than 2 school foundations, enter "999999" and the total amount donated to school foundations on 25c, and attach a schedule showing the amount donated to each foundation.

- | | |
|---|---|
| 71 Chesapeake Bay Restoration Fund | 74 VA's Uninsured Medical Catastrophe Fund |
| 72 Family & Children's Trust Fund (FACT) | 75 Jamestown-Yorktown Foundation |
| 73 Virginia's State Forests Fund | 81 Home Energy Assistance |

* Public School Foundations - enter 6 digit code found on page 28

Line 26 Total adjustments Enter the total of lines 20 - 25. Enter this amount on line 28 of Form 760.



Remember to fill in the oval on the front of Form 760 to indicate that you are filing an amended return. Refer to page 6 in the instruction booklet for further information on filing amended returns.

Amended Returns

- Line 27 Amount paid** Enter the amount of tax paid with your original return and any additional tax payment you made after filing the return. Do not include penalty, addition to tax from Form 760C or 760F, or interest payments.
- Line 28 Total payments and credits** Add line 27 above and any other payments and credits from line 24 of Virginia Form 760.
- Line 29 Overpayments** Enter the amount of any overpayment from line 26 on your original Form 760 filed for tax year 2005. Do not include penalty, addition to tax from Form 760C or 760F, or interest.
- Line 30** Subtract line 29 from line 28.
- Line 31 Amount you owe** If the amount of tax you owe on line 17 of Virginia Form 760 is greater than the amount you paid as shown on line 30 of Virginia Schedule ADJ, then enter the difference in the box.
- Line 32 Refund Amount** If you paid more than you owe (Line 17 on Virginia Form 760 is less than line 30 above), subtract line 17, from line 30.

About Virginia Schedule CR

Complete Virginia Schedule CR and attach it to your return, along with any necessary documentation, to claim any credits that do not appear on Virginia Form 760 or Virginia Schedule ADJ. Enter the amount from line 116 of Schedule CR on line 23 of Virginia Form 760. Required attachments for each credit are listed on page 6 of Schedule CR.

The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call Tele-Tax at **(804) 367-2486**. Or you can visit our website at **(www.tax.virginia.gov)**.

- Trust Beneficiary Accumulation Distribution
- Enterprise Zone Act*
- Neighborhood Assistance Act*
- Recyclable Materials Processing Equipment*
- Conservation Tillage Equipment
- Fertilizer and Pesticide Application Equipment*
- Rent Reduction Program*
- Clean-Fuel Vehicle and Certain Refueling Property, Vehicle Emissions Testing Equipment*
- Major Business Facility Job*
- Foreign Source Retirement Income
- Historic Rehabilitation*
- Day-Care Facility Investment *
- Low-Income Housing*
- Agricultural Best Management Practices*
- Qualified Equity and Subordinated Debt Investments*
- Worker Retraining*
- Waste Motor Oil Burning Equipment*
- Employers of Disabled Individuals**
- Home Accessibility Features for the Disabled*
- Riparian Waterway Buffer*
- Land Preservation*
- Political Contributions
- Coalfield Employment Enhancement (make sure to fill in the oval on page 2 of your Form 760 if you are taking this credit)

* This credit requires prior authorization. See Schedule CR for more information.

** This credit expired December 31, 2002. Only carryover credits are allowed for 2005.

Voluntary Contributions



You may contribute to these organizations with your return or send your contributions directly to the organizations at the addresses provided. Following is a brief description of the services provided by the organizations eligible for voluntary contributions.



CODE

60

Virginia Nongame & Endangered Wildlife Program Manages nongame wildlife species and communities, including state or federally endangered or threatened species.

**Department of Game & Inland Fisheries
Nongame & Endangered Wildlife Program
P.O. Box 11104
Richmond, VA 23230-1104
(804) 367-6913**

61 & 62

Political Party Each taxpayer may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).

63

U.S. Olympic Committee Help U. S. athletes realize their dreams of representing our country at the Olympic or Paralympic Games. By contributing all or a portion of your Virginia tax refund, you will support Olympic and Paralympic hopefuls with the coaching, equipment, travel, and sports science necessary to compete with the world's best athletes on the international field of play. America doesn't send its athletes to the Olympic Games, Americans do. Direct donations are payable to the USOC by check, credit card or money order:

**U. S. Olympic Committee, Development Office,
1 Olympic Plaza,
Colorado Springs, CO 80909-5760.
Visit www.usolympicteam.com.**

64

Virginia Housing Program Provides support to locally-based organizations helping to meet the housing needs of low-income elderly, persons with mental or physical disabilities, and the homeless in need of emergency, transitional or permanent housing.

**Check-Off for Housing Programs
Department of Housing &
Community Development
501 North Second Street
Richmond, VA 23129-1321
(804) 371-7100**

65

Elderly and Disabled Transportation Fund Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.

**Department for the Aging
1610 Forest Avenue, Suite 100,
Richmond, VA 23229
(804) 662-9333**

66

Community Policing Fund Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.

**Department of Criminal Justice Services
Community Policing Fund
202 North 9th Street, 10th Floor
Richmond, VA 23219-1924
(804) 786-2407**

CODE

67

Virginia Arts Foundation Supports local artists, arts groups, and schools in every city and county in Virginia.

**Virginia Arts Foundation
c/o Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010
www.arts.virginia.gov or (804) 225-3132**

68

Open Space Recreation and Conservation Fund Provides matching recreational grants to localities; acquires natural areas to conserve habitats and protect rare species, and develops and maintains state park facilities.

**Department of Conservation & Recreation
Open Space Recreation & Conservation Fund
203 Governor Street, Suite 402
Richmond, VA 23219
(804) 786-6124**

71

Chesapeake Bay Restoration Fund Supports the cleanup of the Chesapeake Bay and its tributaries.

**Secretary of Natural Resources
1111 E. Broad St, 4W
Richmond, VA 23219
(804) 786-0044**

72

Family and Children's Trust Fund Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.

**Family and Children's Trust Fund
7 North Eighth Street, VL,
Richmond, VA 23219
familyandchildrens.trustfund@dss.virginia.gov
(804) 726-7604
www.fact.state.va.us**

73

Virginia's State Forests Fund State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.

**Virginia Department of Forestry
Attn: State Forest Fund
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903
(434) 977-6555**

74

Virginia's Uninsured Medical Catastrophe Fund Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

Uninsured Medical Catastrophe Fund
600 East Broad Street, Suite 1300
Richmond, VA 23219
(804) 786-7933

75

Jamestown-Yorktown Foundation Contributions support planning and activities for Jamestown's 400th anniversary in 2007.

Jamestown-Yorktown Foundation
P.O. Box 1607
Williamsburg, VA 23187-1607
(757) 253-4659 or www.Jamestown2007.org

76

Historic Resources Fund Supports preservation of historic landmarks and historic preservation projects.

Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221
(804) 367-2323

78

Children of America Finding Hope Inc.

Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

Children of America Finding Hope Inc.
P.O. Box 926
Vansant, VA 24656
1-877-700-CAFH (2234) or www.CAFH.net

79

Virginia Transplant Council Supports organ and tissue donation and transplantation through statewide public awareness and educational activities in the Commonwealth.

Virginia Transplant Council
9200 Arboretum Parkway, Suite 104
Richmond, VA 23236
1.800.832.0728 or www.save7lives.org.

80

VA-4H Educational Centers (4H Camp) Six centers provide summer and year round educational enrichment programs for over 30,000 youth annually.

4-H Center Tax Fund #871841
Attn: Barry Garst
107 Hutcheson Hall (0419)
Blacksburg, VA 24061

81

Home Energy Assistance Fund Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.

Home Energy Assistance Program
7 North Eighth Street, 3rd Floor
Richmond, VA 23219
(804) 726-7368

82

VA War Memorial Foundation & National D-Day Memorial Foundation Contributions will be equally divided between these two organizations. The following is a description of the organizations:

Virginia War Memorial Foundation The Memorial honors Virginia veterans of World War II, Korea, Vietnam, and the Persian Gulf. On the glass and stone walls of the Memorial's Shrine of Memory, are engraved names of 11, 634 Virginians Killed in Action to keep our nation free. To honor veterans' sacrifices, the Memorial has developed several award-winning educational programs that have been distributed free to all middle and high schools state-wide. All of the Memorial's educational programs are available to visitors.

Virginia War Memorial
621 South Belvidere Street
Richmond, Virginia 23220-6504
(804) 786-2060

To arrange a free tour or for more information:

Email: info@vawarmemorial.org

Visit our website: www.vawarmemorial.org

National D-Day Memorial Foundation Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.

National D-Day Memorial Foundation
202 East Main Street
P. O. Box 77
Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY
Email: dday@dday.org
Visit us at: www.dday.org

83

Virginia Commission for the Arts Supports local artists, arts groups, and schools in every city and county of Virginia.

Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010
www.arts.virginia.gov

84

Virginia Federation of Humane Societies

Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income.

Virginia Federation of Humane Societies, Inc.
826 Oakwood Drive
Harrisonburg, VA 22801-3924
540-879-3384

85

Tuition Assistance Grant Fund State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 31 Virginia private, non-profit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college

CODE

financial aid office or visit www.explorevirginiacolleges.com for details. For more information about SCHEV, please visit www.schev.edu.

State Council of Higher Education for Virginia
101 N. 14th Street,
James Monroe Bldg. 10th Floor
Richmond, Virginia 23219
(804) 225-2600
www.schev.edu

86

Spay and Neuter Fund Contributions will be used in the Fund's mission of providing monetary assistance for spay and neuter surgeries for dogs and cats. All moneys deposited in the Fund shall be administered by the Virginia Federation of Humane Societies, Inc. for this purpose.

Virginia Federation of Humane Societies, Inc.
826 Oakwood Drive
Harrisonburg, VA 22801-3924
540-879-3374

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Governor's Office of Commonwealth Preparedness To ensure a safe, secure and prepared Virginia by developing and overseeing a coordinated prevention, preparedness, response and recovery strategy for natural and man-made disasters and emergencies, including terrorist attacks, that encompasses federal, state, local, private entities and the citizens of the Commonwealth.

Office of Commonwealth Preparedness
1111 East Broad Street, 3rd Floor
Richmond, VA 23219
(804) 692-2595
www.commonwealthpreparedness.virginia.gov

Public School Foundations Eligible for Contributions

To be used by eligible public school foundations established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

<u>Foundation Code</u>	<u>Foundation Name</u>
057001	Essex First Educational Foundation (County)
059001	Fairfax County Education Foundation
610001	Falls Church Education Foundation (City)
065001	Fluvanna Education Foundation, Inc. (County)
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
081001	Greensville County Education Foundation
650001	Hampton Educational Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Education Foundation (City)
087001	Henrico Education Foundation, Inc. (County)
670001	Hopewell Public School Foundation (City)
678001	Lexington City Schools Fund of
	Rockbridge Area Community Foundation (RACF)
107001	Loudoun Education Foundation (County)
107002	Loudoun School – Business Partnership (County)
680001	The Lynchburg City Schools Education Foundation
683001	City of Manassas Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
125001	Nelson County Education Foundation
127001	New Kent Educational Foundation (County)
700001	Newport News Educational Foundation (City)
710001	Norfolk Public Schools - The Maury Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
141001	Patrick County Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc. (County)
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford High School Foundation, Inc. (City)
157001	Headwaters, Rappahannock Co. Public Education Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City)
161001	Roanoke County Schools Education Foundation, Inc.
161002	Roanoke Education Assistance Foundation (County)
165001	Rockingham Education Foundation, Inc. (County)
169002	Scott County Foundation for Excellence in Education
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation, Scott County
179001	Stafford County Vocational Education Foundation, Inc.
790001	Staunton City Schools Educational Endowment Fund
800001	Suffolk Education Foundation (City)
185001	Educational Support Foundation for Graham High School (Tazewell County)
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191001	Washington County, Virginia Public School Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation For Public Education, Inc. (County)

<u>Foundation Code</u>	<u>Foundation Name</u>
003001	Charlottesville-Albemarle Public Education Fund, Inc. (County)
009001	Amherst County Public Schools Education Foundation
013001	Arlington Student Enterprise (County)
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Educational Foundation (County)
025001	Brunswick Education Foundation, Inc. (County)
029001	Buckingham County Education Foundation, Inc.
550001	Chesapeake Public Schools - The W. Randolph Nichols Scholarship Foundation (City)
041001	Chesterfield Public Education Foundation, Inc. (County)
043001	Clarke County Education Foundation
047001	Culpeper Schools Foundation (County)
049001	Cumberland County Public School Foundation, Inc.

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

Not over \$3,000, your tax is 2% of your Virginia taxable income.

over—	but not over—	your tax is—	of excess over—
\$ 3,000	\$ 5,000	\$ 60 + 3 %	\$ 3,000
\$ 5,000	\$17,000	\$ 120 + 5 %	\$ 5,000
\$17,000		\$ 720 + 5.75 %	\$17,000

Example

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 which should be rounded to **\$4,918.**

TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table. Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 0 –	\$ 25	\$ 0.00	\$ 1,975 –	\$ 2,025	\$ 40.00	\$ 3,650 –	\$ 3,683	\$ 80.00	\$ 4,983 –	\$ 5,017	\$ 120.00	\$ 6,560 –	\$ 6,600	\$ 199.00
25 –	75	1.00	2,025 –	2,075	41.00	3,683 –	3,717	81.00	5,017 –	5,040	121.00	6,600 –	6,640	201.00
75 –	125	2.00	2,075 –	2,125	42.00	3,717 –	3,750	82.00	5,040 –	5,080	123.00	6,640 –	6,680	203.00
125 –	175	3.00	2,125 –	2,175	43.00	3,750 –	3,783	83.00	5,080 –	5,120	125.00	6,680 –	6,720	205.00
175 –	225	4.00	2,175 –	2,225	44.00	3,783 –	3,817	84.00	5,120 –	5,160	127.00	6,720 –	6,760	207.00
225 –	275	5.00	2,225 –	2,275	45.00	3,817 –	3,850	85.00	5,160 –	5,200	129.00	6,760 –	6,800	209.00
275 –	325	6.00	2,275 –	2,325	46.00	3,850 –	3,883	86.00	5,200 –	5,240	131.00	6,800 –	6,840	211.00
325 –	375	7.00	2,325 –	2,375	47.00	3,883 –	3,917	87.00	5,240 –	5,280	133.00	6,840 –	6,880	213.00
375 –	425	8.00	2,375 –	2,425	48.00	3,917 –	3,950	88.00	5,280 –	5,320	135.00	6,880 –	6,920	215.00
425 –	475	9.00	2,425 –	2,475	49.00	3,950 –	3,983	89.00	5,320 –	5,360	137.00	6,920 –	6,960	217.00
475 –	525	10.00	2,475 –	2,525	50.00	3,983 –	4,017	90.00	5,360 –	5,400	139.00	6,960 –	7,000	219.00
525 –	575	11.00	2,525 –	2,575	51.00	4,017 –	4,050	91.00	5,400 –	5,440	141.00	7,000 –	7,040	221.00
575 –	625	12.00	2,575 –	2,625	52.00	4,050 –	4,083	92.00	5,440 –	5,480	143.00	7,040 –	7,080	223.00
625 –	675	13.00	2,625 –	2,675	53.00	4,083 –	4,117	93.00	5,480 –	5,520	145.00	7,080 –	7,120	225.00
675 –	725	14.00	2,675 –	2,725	54.00	4,117 –	4,150	94.00	5,520 –	5,560	147.00	7,120 –	7,160	227.00
725 –	775	15.00	2,725 –	2,775	55.00	4,150 –	4,183	95.00	5,560 –	5,600	149.00	7,160 –	7,200	229.00
775 –	825	16.00	2,775 –	2,825	56.00	4,183 –	4,217	96.00	5,600 –	5,640	151.00	7,200 –	7,240	231.00
825 –	875	17.00	2,825 –	2,875	57.00	4,217 –	4,250	97.00	5,640 –	5,680	153.00	7,240 –	7,280	233.00
875 –	925	18.00	2,875 –	2,925	58.00	4,250 –	4,283	98.00	5,680 –	5,720	155.00	7,280 –	7,320	235.00
925 –	975	19.00	2,925 –	2,975	59.00	4,283 –	4,317	99.00	5,720 –	5,760	157.00	7,320 –	7,360	237.00
975 –	1,025	20.00	2,975 –	3,025	60.00	4,317 –	4,350	100.00	5,760 –	5,800	159.00	7,360 –	7,400	239.00
1,025 –	1,075	21.00	3,025 –	3,050	61.00	4,350 –	4,383	101.00	5,800 –	5,840	161.00	7,400 –	7,440	241.00
1,075 –	1,125	22.00	3,050 –	3,083	62.00	4,383 –	4,417	102.00	5,840 –	5,880	163.00	7,440 –	7,480	243.00
1,125 –	1,175	23.00	3,083 –	3,117	63.00	4,417 –	4,450	103.00	5,880 –	5,920	165.00	7,480 –	7,520	245.00
1,175 –	1,225	24.00	3,117 –	3,150	64.00	4,450 –	4,483	104.00	5,920 –	5,960	167.00	7,520 –	7,560	247.00
1,225 –	1,275	25.00	3,150 –	3,183	65.00	4,483 –	4,517	105.00	5,960 –	6,000	169.00	7,560 –	7,600	249.00
1,275 –	1,325	26.00	3,183 –	3,217	66.00	4,517 –	4,550	106.00	6,000 –	6,040	171.00	7,600 –	7,640	251.00
1,325 –	1,375	27.00	3,217 –	3,250	67.00	4,550 –	4,583	107.00	6,040 –	6,080	173.00	7,640 –	7,680	253.00
1,375 –	1,425	28.00	3,250 –	3,283	68.00	4,583 –	4,617	108.00	6,080 –	6,120	175.00	7,680 –	7,720	255.00
1,425 –	1,475	29.00	3,283 –	3,317	69.00	4,617 –	4,650	109.00	6,120 –	6,160	177.00	7,720 –	7,760	257.00
1,475 –	1,525	30.00	3,317 –	3,350	70.00	4,650 –	4,683	110.00	6,160 –	6,200	179.00	7,760 –	7,800	259.00
1,525 –	1,575	31.00	3,350 –	3,383	71.00	4,683 –	4,717	111.00	6,200 –	6,240	181.00	7,800 –	7,840	261.00
1,575 –	1,625	32.00	3,383 –	3,417	72.00	4,717 –	4,750	112.00	6,240 –	6,280	183.00	7,840 –	7,880	263.00
1,625 –	1,675	33.00	3,417 –	3,450	73.00	4,750 –	4,783	113.00	6,280 –	6,320	185.00	7,880 –	7,920	265.00
1,675 –	1,725	34.00	3,450 –	3,483	74.00	4,783 –	4,817	114.00	6,320 –	6,360	187.00	7,920 –	7,960	267.00
1,725 –	1,775	35.00	3,483 –	3,517	75.00	4,817 –	4,850	115.00	6,360 –	6,400	189.00	7,960 –	8,000	269.00
1,775 –	1,825	36.00	3,517 –	3,550	76.00	4,850 –	4,883	116.00	6,400 –	6,440	191.00	8,000 –	8,040	271.00
1,825 –	1,875	37.00	3,550 –	3,583	77.00	4,883 –	4,917	117.00	6,440 –	6,480	193.00	8,040 –	8,080	273.00
1,875 –	1,925	38.00	3,583 –	3,617	78.00	4,917 –	4,950	118.00	6,480 –	6,520	195.00	8,080 –	8,120	275.00
1,925 –	1,975	39.00	3,617 –	3,650	79.00	4,950 –	4,983	119.00	6,520 –	6,560	197.00	8,120 –	8,160	277.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 8,160 – \$ 8,200	\$ 8,200 – 8,240	\$ 279.00 281.00	\$ 10,720 – \$ 10,760	10,760 – 10,800	\$ 407.00 409.00	\$ 13,280 – \$ 13,320	13,320 – 13,360	\$ 535.00 537.00	\$ 15,840 – \$ 15,880	15,880 – 15,920	\$ 663.00 665.00	\$ 18,217 – \$ 18,252	18,252 – 18,287	\$ 791.00 793.00
8,200 – 8,240	8,240 – 8,280	283.00	10,800 – 10,840	10,840 – 10,880	411.00	13,360 – 13,400	13,400 – 13,440	539.00	15,920 – 15,960	15,960 – 16,000	667.00	18,287 – 18,322	18,322 – 18,357	795.00 797.00
8,280 – 8,320		285.00			413.00			541.00			669.00			
8,320 – 8,360	8,360 – 8,400	287.00 289.00	10,880 – 10,920	10,920 – 10,960	415.00 417.00	13,440 – 13,480	13,480 – 13,520	543.00 545.00	16,000 – 16,040	16,040 – 16,080	671.00 673.00	18,357 – 18,391	18,391 – 18,426	799.00 801.00
8,400 – 8,440	8,440 – 8,480	291.00 293.00	10,960 – 11,000	11,000 – 11,040	419.00 421.00	13,520 – 13,560	13,560 – 13,600	547.00 549.00	16,080 – 16,120	16,120 – 16,160	675.00 677.00	18,426 – 18,461	18,461 – 18,496	803.00 805.00
8,480 – 8,520	8,520 – 8,560	295.00 297.00	11,040 – 11,080	11,080 – 11,120	423.00 425.00	13,600 – 13,640	13,640 – 13,680	551.00 553.00	16,160 – 16,200	16,200 – 16,240	679.00 681.00	18,496 – 18,530	18,530 – 18,565	807.00 809.00
8,560 – 8,600	8,600 – 8,640	299.00 301.00	11,120 – 11,160	11,160 – 11,200	427.00 429.00	13,680 – 13,720	13,720 – 13,760	555.00 557.00	16,240 – 16,280	16,280 – 16,320	683.00 685.00	18,565 – 18,600	18,600 – 18,635	811.00 813.00
8,640 – 8,680	8,680 – 8,720	303.00 305.00	11,200 – 11,240	11,240 – 11,280	431.00 433.00	13,760 – 13,800	13,800 – 13,840	559.00 561.00	16,320 – 16,360	16,360 – 16,400	687.00 689.00	18,635 – 18,670	18,670 – 18,704	815.00 817.00
8,720 – 8,760	8,760 – 8,800	307.00 309.00	11,280 – 11,320	11,320 – 11,360	435.00 437.00	13,840 – 13,880	13,880 – 13,920	563.00 565.00	16,400 – 16,440	16,440 – 16,480	691.00 693.00	18,704 – 18,739	18,739 – 18,774	819.00 821.00
8,800 – 8,840	8,840 – 8,880	311.00 313.00	11,360 – 11,400	11,400 – 11,440	439.00 441.00	13,920 – 13,960	13,960 – 14,000	567.00 569.00	16,480 – 16,520	16,520 – 16,560	695.00 697.00	18,774 – 18,809	18,809 – 18,843	823.00 825.00
8,880 – 8,920	8,920 – 8,960	315.00 317.00	11,440 – 11,480	11,480 – 11,520	443.00 445.00	14,000 – 14,040	14,040 – 14,080	571.00 573.00	16,560 – 16,600	16,600 – 16,640	699.00 701.00	18,843 – 18,878	18,878 – 18,913	827.00 829.00
8,960 – 9,000	9,000 – 9,040	319.00 321.00	11,520 – 11,560	11,560 – 11,600	447.00 449.00	14,080 – 14,120	14,120 – 14,160	575.00 577.00	16,640 – 16,680	16,680 – 16,720	703.00 705.00	18,913 – 18,948	18,948 – 18,983	831.00 833.00
9,040 – 9,080	9,080 – 9,120	323.00 325.00	11,600 – 11,640	11,640 – 11,680	451.00 453.00	14,160 – 14,200	14,200 – 14,240	579.00 581.00	16,720 – 16,760	16,760 – 16,800	707.00 709.00	18,983 – 19,017	19,017 – 19,052	835.00 837.00
9,120 – 9,160	9,160 – 9,200	327.00 329.00	11,680 – 11,720	11,720 – 11,760	455.00 457.00	14,240 – 14,280	14,280 – 14,320	583.00 585.00	16,800 – 16,840	16,840 – 16,880	711.00 713.00	19,052 – 19,087	19,087 – 19,122	839.00 841.00
9,200 – 9,240	9,240 – 9,280	331.00 333.00	11,760 – 11,800	11,800 – 11,840	459.00 461.00	14,320 – 14,360	14,360 – 14,400	587.00 589.00	16,880 – 16,920	16,920 – 16,960	715.00 717.00	19,122 – 19,157	19,157 – 19,191	843.00 845.00
9,280 – 9,320	9,320 – 9,360	335.00 337.00	11,840 – 11,880	11,880 – 11,920	463.00 465.00	14,400 – 14,440	14,440 – 14,480	591.00 593.00	16,960 – 17,000	17,000 – 17,035	719.00 721.00	19,191 – 19,226	19,226 – 19,261	847.00 849.00
9,360 – 9,400	9,400 – 9,440	339.00 341.00	11,920 – 11,960	11,960 – 12,000	467.00 469.00	14,480 – 14,520	14,520 – 14,560	595.00 597.00	17,035 – 17,070	17,070 – 17,104	723.00 725.00	19,261 – 19,296	19,296 – 19,330	851.00 853.00
9,440 – 9,480	9,480 – 9,520	343.00 345.00	12,000 – 12,040	12,040 – 12,080	471.00 473.00	14,560 – 14,600	14,600 – 14,640	599.00 601.00	17,104 – 17,139	17,139 – 17,174	727.00 729.00	19,330 – 19,365	19,365 – 19,400	855.00 857.00
9,520 – 9,560	9,560 – 9,600	347.00 349.00	12,080 – 12,120	12,120 – 12,160	475.00 477.00	14,640 – 14,680	14,680 – 14,720	603.00 605.00	17,174 – 17,209	17,209 – 17,243	731.00 733.00	19,400 – 19,435	19,435 – 19,470	859.00 861.00
9,600 – 9,640	9,640 – 9,680	351.00 353.00	12,160 – 12,200	12,200 – 12,240	479.00 481.00	14,720 – 14,760	14,760 – 14,800	607.00 609.00	17,243 – 17,278	17,278 – 17,313	735.00 737.00	19,504 – 19,539	19,539 – 19,574	863.00 865.00
9,680 – 9,720	9,720 – 9,760	355.00 357.00	12,240 – 12,280	12,280 – 12,320	483.00 485.00	14,800 – 14,840	14,840 – 14,880	611.00 613.00	17,313 – 17,348	17,348 – 17,383	739.00 741.00	19,574 – 19,609		867.00 869.00
9,760 – 9,800	9,800 – 9,840	359.00 361.00	12,320 – 12,360	12,360 – 12,400	487.00 489.00	14,880 – 14,920	14,920 – 14,960	615.00 617.00	17,383 – 17,417	17,417 – 17,452	743.00 745.00	19,609 – 19,643	19,643 – 19,678	871.00 873.00
9,840 – 9,880	9,880 – 9,920	363.00 365.00	12,400 – 12,440	12,440 – 12,480	491.00 493.00	14,960 – 15,000	15,000 – 15,040	619.00 621.00	17,452 – 17,487	17,487 – 17,522	747.00 749.00	19,678 – 19,713	19,713 – 19,748	875.00 877.00
9,920 – 9,960	9,960 – 10,000	367.00 369.00	12,480 – 12,520	12,520 – 12,560	495.00 497.00	15,040 – 15,080	15,080 – 15,120	623.00 625.00	17,522 – 17,557	17,557 – 17,591	751.00 753.00	19,748 – 19,783	19,783 – 19,817	879.00 881.00
10,000 – 10,040	10,040 – 10,080	371.00 373.00	12,560 – 12,600	12,600 – 12,640	499.00 501.00	15,120 – 15,160	15,160 – 15,200	627.00 629.00	17,591 – 17,626	17,626 – 17,661	755.00 757.00	19,817 – 19,852	19,852 – 19,887	883.00 885.00
10,080 – 10,120	10,120 – 10,160	375.00 377.00	12,640 – 12,680	12,680 – 12,720	503.00 505.00	15,200 – 15,240	15,240 – 15,280	631.00 633.00	17,661 – 17,696	17,696 – 17,730	759.00 761.00	19,887 – 19,922	19,922 – 19,957	887.00 889.00
10,160 – 10,200	10,200 – 10,240	379.00 381.00	12,720 – 12,760	12,760 – 12,800	507.00 509.00	15,280 – 15,320	15,320 – 15,360	635.00 637.00	17,730 – 17,765	17,765 – 17,800	763.00 765.00	19,957 – 19,991	19,991 – 20,026	891.00 893.00
10,240 – 10,280	10,280 – 10,320	383.00 385.00	12,800 – 12,840	12,840 – 12,880	511.00 513.00	15,360 – 15,400	15,400 – 15,440	639.00 641.00	17,800 – 17,835	17,835 – 17,870	767.00 769.00	20,026 – 20,061	20,061 – 20,096	895.00 897.00
10,320 – 10,360	10,360 – 10,400	387.00 389.00	12,880 – 12,920	12,920 – 12,960	515.00 517.00	15,440 – 15,480	15,480 – 15,520	643.00 645.00	17,870 – 17,904	17,904 – 17,939	771.00 773.00	20,096 – 20,130	20,130 – 20,165	899.00 901.00
10,400 – 10,440	10,440 – 10,480	391.00 393.00	12,960 – 13,000	13,000 – 13,040	519.00 521.00	15,520 – 15,560	15,560 – 15,600	647.00 649.00	17,939 – 17,974	17,974 – 18,009	775.00 777.00	20,165 – 20,200	20,200 – 20,235	903.00 905.00
10,480 – 10,520	10,520 – 10,560	395.00 397.00	13,040 – 13,080	13,080 – 13,120	523.00 525.00	15,600 – 15,640	15,640 – 15,680	651.00 653.00	18,009 – 18,043	18,043 – 18,078	779.00 781.00	20,235 – 20,270	20,270 – 20,304	907.00 909.00
10,560 – 10,600	10,600 – 10,640	399.00 401.00	13,120 – 13,160	13,160 – 13,200	527.00 529.00	15,680 – 15,720	15,720 – 15,760	655.00 657.00	18,078 – 18,113	18,113 – 18,148	783.00 785.00	20,304 – 20,339	20,339 – 20,374	911.00 913.00
10,640 – 10,680	10,680 – 10,720	403.00 405.00	13,200 – 13,240	13,240 – 13,280	531.00 533.00	15,760 – 15,800	15,800 – 15,840	659.00 661.00	18,148 – 18,183	18,183 – 18,217	787.00 789.00	20,374 – 20,409	20,409 – 20,443	915.00 917.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 20,443 – \$ 20,478		\$ 919.00	\$ 22,670 – \$ 22,704		\$1,047.00	\$ 24,896 – \$ 24,930		\$1,175.00	\$ 27,122 – \$ 27,157		\$1,303.00	\$ 29,348 – \$ 29,383		\$1,431.00
20,478 – 20,513		921.00	22,704 – 22,739		1,049.00	24,930 – 24,965		1,177.00	27,157 – 27,191		1,305.00	29,383 – 29,417		1,433.00
20,513 – 20,548		923.00	22,739 – 22,774		1,051.00	24,965 – 25,000		1,179.00	27,191 – 27,226		1,307.00	29,417 – 29,452		1,435.00
20,548 – 20,583		925.00	22,774 – 22,809		1,053.00	25,000 – 25,035		1,181.00	27,226 – 27,261		1,309.00	29,452 – 29,487		1,437.00
20,583 – 20,617		927.00	22,809 – 22,843		1,055.00	25,035 – 25,070		1,183.00	27,261 – 27,296		1,311.00	29,487 – 29,522		1,439.00
20,617 – 20,652		929.00	22,843 – 22,878		1,057.00	25,070 – 25,104		1,185.00	27,296 – 27,330		1,313.00	29,522 – 29,557		1,441.00
20,652 – 20,687		931.00	22,878 – 22,913		1,059.00	25,104 – 25,139		1,187.00	27,330 – 27,365		1,315.00	29,557 – 29,591		1,443.00
20,687 – 20,722		933.00	22,913 – 22,948		1,061.00	25,139 – 25,174		1,189.00	27,365 – 27,400		1,317.00	29,591 – 29,626		1,445.00
20,722 – 20,757		935.00	22,948 – 22,983		1,063.00	25,174 – 25,209		1,191.00	27,400 – 27,435		1,319.00	29,626 – 29,661		1,447.00
20,757 – 20,791		937.00	22,983 – 23,017		1,065.00	25,209 – 25,243		1,193.00	27,435 – 27,470		1,321.00	29,661 – 29,696		1,449.00
20,791 – 20,826		939.00	23,017 – 23,052		1,067.00	25,243 – 25,278		1,195.00	27,470 – 27,504		1,323.00	29,696 – 29,730		1,451.00
20,826 – 20,861		941.00	23,052 – 23,087		1,069.00	25,278 – 25,313		1,197.00	27,504 – 27,539		1,325.00	29,730 – 29,765		1,453.00
20,861 – 20,896		943.00	23,087 – 23,122		1,071.00	25,313 – 25,348		1,199.00	27,539 – 27,574		1,327.00	29,765 – 29,800		1,455.00
20,896 – 20,930		945.00	23,122 – 23,157		1,073.00	25,348 – 25,383		1,201.00	27,574 – 27,609		1,329.00	29,800 – 29,835		1,457.00
20,930 – 20,965		947.00	23,157 – 23,191		1,075.00	25,383 – 25,417		1,203.00	27,609 – 27,643		1,331.00	29,835 – 29,870		1,459.00
20,965 – 21,000		949.00	23,191 – 23,226		1,077.00	25,417 – 25,452		1,205.00	27,643 – 27,678		1,333.00	29,870 – 29,904		1,461.00
21,000 – 21,035		951.00	23,226 – 23,261		1,079.00	25,452 – 25,487		1,207.00	27,678 – 27,713		1,335.00	29,904 – 29,939		1,463.00
21,035 – 21,070		953.00	23,261 – 23,296		1,081.00	25,487 – 25,522		1,209.00	27,713 – 27,748		1,337.00	29,939 – 29,974		1,465.00
21,070 – 21,104		955.00	23,296 – 23,330		1,083.00	25,522 – 25,557		1,211.00	27,748 – 27,783		1,339.00	29,974 – 30,009		1,467.00
21,104 – 21,139		957.00	23,330 – 23,365		1,085.00	25,557 – 25,591		1,213.00	27,783 – 27,817		1,341.00	30,009 – 30,043		1,469.00
21,139 – 21,174		959.00	23,365 – 23,400		1,087.00	25,591 – 25,626		1,215.00	27,817 – 27,852		1,343.00	30,043 – 30,078		1,471.00
21,174 – 21,209		961.00	23,400 – 23,435		1,089.00	25,626 – 25,661		1,217.00	27,852 – 27,887		1,345.00	30,078 – 30,113		1,473.00
21,209 – 21,243		963.00	23,435 – 23,470		1,091.00	25,661 – 25,696		1,219.00	27,887 – 27,922		1,347.00	30,113 – 30,148		1,475.00
21,243 – 21,278		965.00	23,470 – 23,504		1,093.00	25,696 – 25,730		1,221.00	27,922 – 27,957		1,349.00	30,148 – 30,183		1,477.00
21,278 – 21,313		967.00	23,504 – 23,539		1,095.00	25,730 – 25,765		1,223.00	27,957 – 27,991		1,351.00	30,183 – 30,217		1,479.00
21,313 – 21,348		969.00	23,539 – 23,574		1,097.00	25,765 – 25,800		1,225.00	27,991 – 28,026		1,353.00	30,217 – 30,252		1,481.00
21,348 – 21,383		971.00	23,574 – 23,609		1,099.00	25,800 – 25,835		1,227.00	28,026 – 28,061		1,355.00	30,252 – 30,287		1,483.00
21,383 – 21,417		973.00	23,609 – 23,643		1,101.00	25,835 – 25,870		1,229.00	28,061 – 28,096		1,357.00	30,287 – 30,322		1,485.00
21,417 – 21,452		975.00	23,643 – 23,678		1,103.00	25,870 – 25,904		1,231.00	28,096 – 28,130		1,359.00	30,322 – 30,357		1,487.00
21,452 – 21,487		977.00	23,678 – 23,713		1,105.00	25,904 – 25,939		1,233.00	28,130 – 28,165		1,361.00	30,357 – 30,391		1,489.00
21,487 – 21,522		979.00	23,713 – 23,748		1,107.00	25,939 – 25,974		1,235.00	28,165 – 28,200		1,363.00	30,391 – 30,426		1,491.00
21,522 – 21,557		981.00	23,748 – 23,783		1,109.00	25,974 – 26,009		1,237.00	28,200 – 28,235		1,365.00	30,426 – 30,461		1,493.00
21,557 – 21,591		983.00	23,783 – 23,817		1,111.00	26,009 – 26,043		1,239.00	28,235 – 28,270		1,367.00	30,461 – 30,496		1,495.00
21,591 – 21,626		985.00	23,817 – 23,852		1,113.00	26,043 – 26,078		1,241.00	28,270 – 28,304		1,369.00	30,496 – 30,530		1,497.00
21,626 – 21,661		987.00	23,852 – 23,887		1,115.00	26,078 – 26,113		1,243.00	28,304 – 28,339		1,371.00	30,530 – 30,565		1,499.00
21,661 – 21,696		989.00	23,887 – 23,922		1,117.00	26,113 – 26,148		1,245.00	28,339 – 28,374		1,373.00	30,565 – 30,600		1,501.00
21,696 – 21,730		991.00	23,922 – 23,957		1,119.00	26,148 – 26,183		1,247.00	28,374 – 28,409		1,375.00	30,600 – 30,635		1,503.00
21,730 – 21,765		993.00	23,957 – 23,991		1,121.00	26,183 – 26,217		1,249.00	28,409 – 28,443		1,377.00	30,635 – 30,670		1,505.00
21,765 – 21,800		995.00	23,991 – 24,026		1,123.00	26,217 – 26,252		1,251.00	28,443 – 28,478		1,379.00	30,670 – 30,704		1,507.00
21,800 – 21,835		997.00	24,026 – 24,061		1,125.00	26,252 – 26,287		1,253.00	28,478 – 28,513		1,381.00	30,704 – 30,739		1,509.00
21,835 – 21,870		999.00	24,061 – 24,096		1,127.00	26,287 – 26,322		1,255.00	28,513 – 28,548		1,383.00	30,739 – 30,774		1,511.00
21,870 – 21,904		1,001.00	24,096 – 24,130		1,129.00	26,322 – 26,357		1,257.00	28,548 – 28,583		1,385.00	30,774 – 30,809		1,513.00
21,904 – 21,939		1,003.00	24,130 – 24,165		1,131.00	26,357 – 26,391		1,259.00	28,583 – 28,617		1,387.00	30,809 – 30,843		1,515.00
21,939 – 21,974		1,005.00	24,165 – 24,200		1,133.00	26,391 – 26,426		1,261.00	28,617 – 28,652		1,389.00	30,843 – 30,878		1,517.00
21,974 – 22,009		1,007.00	24,200 – 24,235		1,135.00	26,426 – 26,461		1,263.00	28,652 – 28,687		1,391.00	30,878 – 30,913		1,519.00
22,009 – 22,043		1,009.00	24,235 – 24,270		1,137.00	26,461 – 26,496		1,265.00	28,687 – 28,722		1,393.00	30,913 – 30,948		1,521.00
22,043 – 22,078		1,011.00	24,270 – 24,304		1,139.00	26,496 – 26,530		1,267.00	28,722 – 28,757		1,395.00	30,948 – 30,983		1,523.00
22,078 – 22,113		1,013.00	24,304 – 24,339		1,141.00	26,530 – 26,565		1,269.00	28,757 – 28,791		1,397.00	30,983 – 31,017		1,525.00
22,113 – 22,148		1,015.00	24,339 – 24,374		1,143.00	26,565 – 26,600		1,271.00	28,791 – 28,826		1,399.00	31,017 – 31,052		1,527.00
22,148 – 22,183		1,017.00	24,374 – 24,409		1,145.00	26,600 – 26,635		1,273.00	28,826 – 28,861		1,401.00	31,052 – 31,087		1,529.00
22,183 – 22,217		1,019.00	24,409 – 24,443		1,147.00	26,635 – 26,670		1,275.00	28,861 – 28,896		1,403.00	31,087 – 31,122		1,531.00
22,217 – 22,252		1,021.00	24,443 – 24,478		1,149.00	26,670 – 26,704		1,277.00	28,896 – 28,930		1,405.00	31,122 – 31,157		1,533.00
22,252 – 22,287		1,023.00	24,478 – 24,513		1,151.00	26,704 – 26,739		1,279.00	28,930 – 28,965		1,407.00	31,157 – 31,191		1,535.00
22,287 – 22,322		1,025.00	24,513 – 24,548		1,153.00	26,739 – 26,774		1,281.00	28,965 – 29,000		1,409.00	31,191 – 31,226		1,537.00
22,322 – 22,357		1,027.00	24,548 – 24,583		1,155.00	26,774 – 26,809		1,283.00	29,000 – 29,035		1,411.00	31,226 – 31,261		1,539.00
22,357 – 22,391		1,029.00	24,583 – 24,617		1,157.00	26,809 – 26,843		1,285.00	29,035 – 29,070		1,413.00	31,261 – 31,296		1,541.00
22,391 – 22,426		1,031.00	24,617 – 24,652		1,159.00	26,843 – 26,878		1,287.00	29,070 – 29,104		1,415.00	31,296 – 31,330		1,543.00
22,426 – 22,461		1,033.00	24,652 – 24,687		1,161.00	26,878 – 26,913		1,289.00	29,104 – 29,139		1,417.00	31,330 – 31,365		1,545.00
22,461 – 22,496		1,035.00	24,687 – 24,722		1,163.00	26,913 – 26,948		1,291.00	29,139 – 29,174		1,419.00	31,365 – 31,400		1,547.00
22,496 – 22,530														

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 31,574 – \$ 31,609		\$1,559.00	\$ 33,800 – \$ 33,835		\$1,687.00	\$ 36,026 – \$ 36,061		\$1,815.00	\$ 38,252 – \$ 38,287		\$1,943.00	\$ 40,478 – \$ 40,513		\$2,071.00
31,609 – 31,643		1,561.00	33,835 – 33,870		1,689.00	36,061 – 36,096		1,817.00	38,287 – 38,322		1,945.00	40,513 – 40,548		2,073.00
31,643 – 31,678		1,563.00	33,870 – 33,904		1,691.00	36,096 – 36,130		1,819.00	38,322 – 38,357		1,947.00	40,548 – 40,583		2,075.00
31,678 – 31,713		1,565.00	33,904 – 33,939		1,693.00	36,130 – 36,165		1,821.00	38,357 – 38,391		1,949.00	40,583 – 40,617		2,077.00
31,713 – 31,748		1,567.00	33,939 – 33,974		1,695.00	36,165 – 36,200		1,823.00	38,391 – 38,426		1,951.00	40,617 – 40,652		2,079.00
31,748 – 31,783		1,569.00	33,974 – 34,009		1,697.00	36,200 – 36,235		1,825.00	38,426 – 38,461		1,953.00	40,652 – 40,687		2,081.00
31,783 – 31,817		1,571.00	34,009 – 34,043		1,699.00	36,235 – 36,270		1,827.00	38,461 – 38,496		1,955.00	40,687 – 40,722		2,083.00
31,817 – 31,852		1,573.00	34,043 – 34,078		1,701.00	36,270 – 36,304		1,829.00	38,496 – 38,530		1,957.00	40,722 – 40,757		2,085.00
31,852 – 31,887		1,575.00	34,078 – 34,113		1,703.00	36,304 – 36,339		1,831.00	38,530 – 38,565		1,959.00	40,757 – 40,791		2,087.00
31,887 – 31,922		1,577.00	34,113 – 34,148		1,705.00	36,339 – 36,374		1,833.00	38,565 – 38,600		1,961.00	40,791 – 40,826		2,089.00
31,922 – 31,957		1,579.00	34,148 – 34,183		1,707.00	36,374 – 36,409		1,835.00	38,600 – 38,635		1,963.00	40,826 – 40,861		2,091.00
31,957 – 31,991		1,581.00	34,183 – 34,217		1,709.00	36,409 – 36,443		1,837.00	38,635 – 38,670		1,965.00	40,861 – 40,896		2,093.00
31,991 – 32,026		1,583.00	34,217 – 34,252		1,711.00	36,443 – 36,478		1,839.00	38,670 – 38,704		1,967.00	40,896 – 40,930		2,095.00
32,026 – 32,061		1,585.00	34,252 – 34,287		1,713.00	36,478 – 36,513		1,841.00	38,704 – 38,739		1,969.00	40,930 – 40,965		2,097.00
32,061 – 32,096		1,587.00	34,287 – 34,322		1,715.00	36,513 – 36,548		1,843.00	38,739 – 38,774		1,971.00	40,965 – 41,000		2,099.00
32,096 – 32,130		1,589.00	34,322 – 34,357		1,717.00	36,548 – 36,583		1,845.00	38,774 – 38,809		1,973.00	41,000 – 41,035		2,101.00
32,130 – 32,165		1,591.00	34,357 – 34,391		1,719.00	36,583 – 36,617		1,847.00	38,809 – 38,843		1,975.00	41,035 – 41,070		2,103.00
32,165 – 32,200		1,593.00	34,391 – 34,426		1,721.00	36,617 – 36,652		1,849.00	38,843 – 38,878		1,977.00	41,070 – 41,104		2,105.00
32,200 – 32,235		1,595.00	34,426 – 34,461		1,723.00	36,652 – 36,687		1,851.00	38,878 – 38,913		1,979.00	41,104 – 41,139		2,107.00
32,235 – 32,270		1,597.00	34,461 – 34,496		1,725.00	36,687 – 36,722		1,853.00	38,913 – 38,948		1,981.00	41,139 – 41,174		2,109.00
32,270 – 32,304		1,599.00	34,496 – 34,530		1,727.00	36,722 – 36,757		1,855.00	38,948 – 38,983		1,983.00	41,174 – 41,209		2,111.00
32,304 – 32,339		1,601.00	34,530 – 34,565		1,729.00	36,757 – 36,791		1,857.00	38,983 – 39,017		1,985.00	41,209 – 41,243		2,113.00
32,339 – 32,374		1,603.00	34,565 – 34,600		1,731.00	36,791 – 36,826		1,859.00	39,017 – 39,052		1,987.00	41,243 – 41,278		2,115.00
32,374 – 32,409		1,605.00	34,600 – 34,635		1,733.00	36,826 – 36,861		1,861.00	39,052 – 39,087		1,989.00	41,278 – 41,313		2,117.00
32,409 – 32,443		1,607.00	34,635 – 34,670		1,735.00	36,861 – 36,896		1,863.00	39,087 – 39,122		1,991.00	41,313 – 41,348		2,119.00
32,443 – 32,478		1,609.00	34,670 – 34,704		1,737.00	36,896 – 36,930		1,865.00	39,122 – 39,157		1,993.00	41,348 – 41,383		2,121.00
32,478 – 32,513		1,611.00	34,704 – 34,739		1,739.00	36,930 – 36,965		1,867.00	39,157 – 39,191		1,995.00	41,383 – 41,417		2,123.00
32,513 – 32,548		1,613.00	34,739 – 34,774		1,741.00	36,965 – 37,000		1,869.00	39,191 – 39,226		1,997.00	41,417 – 41,452		2,125.00
32,548 – 32,583		1,615.00	34,774 – 34,809		1,743.00	37,000 – 37,035		1,871.00	39,226 – 39,261		1,999.00	41,452 – 41,487		2,127.00
32,583 – 32,617		1,617.00	34,809 – 34,843		1,745.00	37,035 – 37,070		1,873.00	39,261 – 39,296		2,001.00	41,487 – 41,522		2,129.00
32,617 – 32,652		1,619.00	34,843 – 34,878		1,747.00	37,070 – 37,104		1,875.00	39,296 – 39,330		2,003.00	41,522 – 41,557		2,131.00
32,652 – 32,687		1,621.00	34,878 – 34,913		1,749.00	37,104 – 37,139		1,877.00	39,330 – 39,365		2,005.00	41,557 – 41,591		2,133.00
32,687 – 32,722		1,623.00	34,913 – 34,948		1,751.00	37,139 – 37,174		1,879.00	39,365 – 39,400		2,007.00	41,591 – 41,626		2,135.00
32,722 – 32,757		1,625.00	34,948 – 34,983		1,753.00	37,174 – 37,209		1,881.00	39,400 – 39,435		2,009.00	41,626 – 41,661		2,137.00
32,757 – 32,791		1,627.00	34,983 – 35,017		1,755.00	37,209 – 37,243		1,883.00	39,435 – 39,470		2,011.00	41,661 – 41,696		2,139.00
32,791 – 32,826		1,629.00	35,017 – 35,052		1,757.00	37,243 – 37,278		1,885.00	39,470 – 39,504		2,013.00	41,696 – 41,730		2,141.00
32,826 – 32,861		1,631.00	35,052 – 35,087		1,759.00	37,278 – 37,313		1,887.00	39,504 – 39,539		2,015.00	41,730 – 41,765		2,143.00
32,861 – 32,896		1,633.00	35,087 – 35,122		1,761.00	37,313 – 37,348		1,889.00	39,539 – 39,574		2,017.00	41,765 – 41,800		2,145.00
32,896 – 32,930		1,635.00	35,122 – 35,157		1,763.00	37,348 – 37,383		1,891.00	39,574 – 39,609		2,019.00	41,800 – 41,835		2,147.00
32,930 – 32,965		1,637.00	35,157 – 35,191		1,765.00	37,383 – 37,417		1,893.00	39,609 – 39,643		2,021.00	41,835 – 41,870		2,149.00
32,965 – 33,000		1,639.00	35,191 – 35,226		1,767.00	37,417 – 37,452		1,895.00	39,643 – 39,678		2,023.00	41,870 – 41,904		2,151.00
33,000 – 33,035		1,641.00	35,226 – 35,261		1,769.00	37,452 – 37,487		1,897.00	39,678 – 39,713		2,025.00	41,904 – 41,939		2,153.00
33,035 – 33,070		1,643.00	35,261 – 35,296		1,771.00	37,487 – 37,522		1,899.00	39,713 – 39,748		2,027.00	41,939 – 41,974		2,155.00
33,070 – 33,104		1,645.00	35,296 – 35,330		1,773.00	37,522 – 37,557		1,901.00	39,748 – 39,783		2,029.00	41,974 – 42,009		2,157.00
33,104 – 33,139		1,647.00	35,330 – 35,365		1,775.00	37,557 – 37,591		1,903.00	39,783 – 39,817		2,031.00	42,009 – 42,043		2,159.00
33,139 – 33,174		1,649.00	35,365 – 35,400		1,777.00	37,591 – 37,626		1,905.00	39,817 – 39,852		2,033.00	42,043 – 42,078		2,161.00
33,174 – 33,209		1,651.00	35,400 – 35,435		1,779.00	37,626 – 37,661		1,907.00	39,852 – 39,887		2,035.00	42,078 – 42,113		2,163.00
33,209 – 33,243		1,653.00	35,435 – 35,470		1,781.00	37,661 – 37,696		1,909.00	39,887 – 39,922		2,037.00	42,113 – 42,148		2,165.00
33,243 – 33,278		1,655.00	35,470 – 35,504		1,783.00	37,696 – 37,730		1,911.00	39,922 – 39,957		2,039.00	42,148 – 42,183		2,167.00
33,278 – 33,313		1,657.00	35,504 – 35,539		1,785.00	37,730 – 37,765		1,913.00	39,957 – 39,991		2,041.00	42,183 – 42,217		2,169.00
33,313 – 33,348		1,659.00	35,539 – 35,574		1,787.00	37,765 – 37,800		1,915.00	39,991 – 40,026		2,043.00	42,217 – 42,252		2,171.00
33,348 – 33,383		1,661.00	35,574 – 35,609		1,789.00	37,800 – 37,835		1,917.00	40,026 – 40,061		2,045.00	42,252 – 42,287		2,173.00
33,383 – 33,417		1,663.00	35,609 – 35,643		1,791.00	37,835 – 37,870		1,919.00	40,061 – 40,096		2,047.00	42,287 – 42,322		2,175.00
33,417 – 33,452		1,665.00	35,643 – 35,678		1,793.00	37,870 – 37,904		1,921.00	40,096 – 40,130		2,049.00	42,322 – 42,357		2,177.00
33,452 – 33,487		1,667.00	35,678 – 35,713		1,795.00	37,904 – 37,939		1,923.00	40,130 – 40,165		2,051.00	42,357 – 42,391		2,179.00
33,487 – 33,522		1,669.00	35,713 – 35,748		1,797.00	37,939 – 37,974		1,925.00	40,165 – 40,200		2,053.00	42,391 – 42,426		2,181.00
33,522 – 33,557		1,671.00	35,748 – 35,783		1,799.00	37,974 – 38,009		1,927.00	40,200 – 40,235		2,055.00	42,426 – 42,461		2,183.00
33,557 – 33,591		1,673.00	35,783 – 35,817		1,801.00	38,009 – 38,043		1,929.00	40,235 – 40,270		2,057.00	42,461 – 42,496		2,185.00
33,591 – 33,626		1,675.00	35,817 – 35,852		1,803.00	38,043 – 38,078		1,931.00	40,270 – 40,304		2			

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 42,704 – \$ 42,739		\$2,199.00	\$ 44,930 – \$ 44,965		\$2,327.00	\$ 47,157 – \$ 47,191		\$2,455.00	\$ 49,383 – \$ 49,417		\$2,583.00	\$ 51,609 – \$ 51,643		\$2,711.00
42,739 – 42,774		2,201.00	44,965 – 45,000		2,329.00	47,191 – 47,226		2,457.00	49,417 – 49,452		2,585.00	51,643 – 51,678		2,713.00
42,774 – 42,809		2,203.00	45,000 – 45,035		2,331.00	47,226 – 47,261		2,459.00	49,452 – 49,487		2,587.00	51,678 – 51,713		2,715.00
42,809 – 42,843		2,205.00	45,035 – 45,070		2,333.00	47,261 – 47,296		2,461.00	49,487 – 49,522		2,589.00	51,713 – 51,748		2,717.00
42,843 – 42,878		2,207.00	45,070 – 45,104		2,335.00	47,296 – 47,330		2,463.00	49,522 – 49,557		2,591.00	51,748 – 51,783		2,719.00
42,878 – 42,913		2,209.00	45,104 – 45,139		2,337.00	47,330 – 47,365		2,465.00	49,557 – 49,591		2,593.00	51,783 – 51,817		2,721.00
42,913 – 42,948		2,211.00	45,139 – 45,174		2,339.00	47,365 – 47,400		2,467.00	49,591 – 49,626		2,595.00	51,817 – 51,852		2,723.00
42,948 – 42,983		2,213.00	45,174 – 45,209		2,341.00	47,400 – 47,435		2,469.00	49,626 – 49,661		2,597.00	51,852 – 51,887		2,725.00
42,983 – 43,017		2,215.00	45,209 – 45,243		2,343.00	47,435 – 47,470		2,471.00	49,661 – 49,696		2,599.00	51,887 – 51,922		2,727.00
43,017 – 43,052		2,217.00	45,243 – 45,278		2,345.00	47,470 – 47,504		2,473.00	49,696 – 49,730		2,601.00	51,922 – 51,957		2,729.00
43,052 – 43,087		2,219.00	45,278 – 45,313		2,347.00	47,504 – 47,539		2,475.00	49,730 – 49,765		2,603.00	51,957 – 51,991		2,731.00
43,087 – 43,122		2,221.00	45,313 – 45,348		2,349.00	47,539 – 47,574		2,477.00	49,765 – 49,800		2,605.00	51,991 – 52,026		2,733.00
43,122 – 43,157		2,223.00	45,348 – 45,383		2,351.00	47,574 – 47,609		2,479.00	49,800 – 49,835		2,607.00	52,026 – 52,061		2,735.00
43,157 – 43,191		2,225.00	45,383 – 45,417		2,353.00	47,609 – 47,643		2,481.00	49,835 – 49,870		2,609.00	52,061 – 52,096		2,737.00
43,191 – 43,226		2,227.00	45,417 – 45,452		2,355.00	47,643 – 47,678		2,483.00	49,870 – 49,904		2,611.00	52,096 – 52,130		2,739.00
43,226 – 43,261		2,229.00	45,452 – 45,487		2,357.00	47,678 – 47,713		2,485.00	49,904 – 49,939		2,613.00	52,130 – 52,165		2,741.00
43,261 – 43,296		2,231.00	45,487 – 45,522		2,359.00	47,713 – 47,748		2,487.00	49,939 – 49,974		2,615.00	52,165 – 52,200		2,743.00
43,296 – 43,330		2,233.00	45,522 – 45,557		2,361.00	47,748 – 47,783		2,489.00	49,974 – 50,009		2,617.00	52,200 – 52,235		2,745.00
43,330 – 43,365		2,235.00	45,557 – 45,591		2,363.00	47,783 – 47,817		2,491.00	50,009 – 50,043		2,619.00	52,235 – 52,270		2,747.00
43,365 – 43,400		2,237.00	45,591 – 45,626		2,365.00	47,817 – 47,852		2,493.00	50,043 – 50,078		2,621.00	52,270 – 52,304		2,749.00
43,400 – 43,435		2,239.00	45,626 – 45,661		2,367.00	47,852 – 47,887		2,495.00	50,078 – 50,113		2,623.00	52,304 – 52,339		2,751.00
43,435 – 43,470		2,241.00	45,661 – 45,696		2,369.00	47,887 – 47,922		2,497.00	50,113 – 50,148		2,625.00	52,339 – 52,374		2,753.00
43,470 – 43,504		2,243.00	45,696 – 45,730		2,371.00	47,922 – 47,957		2,499.00	50,148 – 50,183		2,627.00	52,374 – 52,409		2,755.00
43,504 – 43,539		2,245.00	45,730 – 45,765		2,373.00	47,957 – 47,991		2,501.00	50,183 – 50,217		2,629.00	52,409 – 52,443		2,757.00
43,539 – 43,574		2,247.00	45,765 – 45,800		2,375.00	47,991 – 48,026		2,503.00	50,217 – 50,252		2,631.00	52,443 – 52,478		2,759.00
43,574 – 43,609		2,249.00	45,800 – 45,835		2,377.00	48,026 – 48,061		2,505.00	50,252 – 50,287		2,633.00	52,478 – 52,513		2,761.00
43,609 – 43,643		2,251.00	45,835 – 45,870		2,379.00	48,061 – 48,096		2,507.00	50,287 – 50,322		2,635.00	52,513 – 52,548		2,763.00
43,643 – 43,678		2,253.00	45,870 – 45,904		2,381.00	48,096 – 48,130		2,509.00	50,322 – 50,357		2,637.00	52,548 – 52,583		2,765.00
43,678 – 43,713		2,255.00	45,904 – 45,939		2,383.00	48,130 – 48,165		2,511.00	50,357 – 50,391		2,639.00	52,583 – 52,617		2,767.00
43,713 – 43,748		2,257.00	45,939 – 45,974		2,385.00	48,165 – 48,200		2,513.00	50,391 – 50,426		2,641.00	52,617 – 52,652		2,769.00
43,748 – 43,783		2,259.00	45,974 – 46,009		2,387.00	48,200 – 48,235		2,515.00	50,426 – 50,461		2,643.00	52,652 – 52,687		2,771.00
43,783 – 43,817		2,261.00	46,009 – 46,043		2,389.00	48,235 – 48,270		2,517.00	50,461 – 50,496		2,645.00	52,687 – 52,722		2,773.00
43,817 – 43,852		2,263.00	46,043 – 46,078		2,391.00	48,270 – 48,304		2,519.00	50,496 – 50,530		2,647.00	52,722 – 52,757		2,775.00
43,852 – 43,887		2,265.00	46,078 – 46,113		2,393.00	48,304 – 48,339		2,521.00	50,530 – 50,565		2,649.00	52,757 – 52,791		2,777.00
43,887 – 43,922		2,267.00	46,113 – 46,148		2,395.00	48,339 – 48,374		2,523.00	50,565 – 50,600		2,651.00	52,791 – 52,826		2,779.00
43,922 – 43,957		2,269.00	46,148 – 46,183		2,397.00	48,374 – 48,409		2,525.00	50,600 – 50,635		2,653.00	52,826 – 52,861		2,781.00
43,957 – 43,991		2,271.00	46,183 – 46,217		2,399.00	48,409 – 48,443		2,527.00	50,635 – 50,670		2,655.00	52,861 – 52,896		2,783.00
43,991 – 44,026		2,273.00	46,217 – 46,252		2,401.00	48,443 – 48,478		2,529.00	50,670 – 50,704		2,657.00	52,896 – 52,930		2,785.00
44,026 – 44,061		2,275.00	46,252 – 46,287		2,403.00	48,478 – 48,513		2,531.00	50,704 – 50,739		2,659.00	52,930 – 52,965		2,787.00
44,061 – 44,096		2,277.00	46,287 – 46,322		2,405.00	48,513 – 48,548		2,533.00	50,739 – 50,774		2,661.00	52,965 – 53,000		2,789.00
44,096 – 44,130		2,279.00	46,322 – 46,357		2,407.00	48,548 – 48,583		2,535.00	50,774 – 50,809		2,663.00	53,000 – 53,035		2,791.00
44,130 – 44,165		2,281.00	46,357 – 46,391		2,409.00	48,583 – 48,617		2,537.00	50,809 – 50,843		2,665.00	53,035 – 53,070		2,793.00
44,165 – 44,200		2,283.00	46,391 – 46,426		2,411.00	48,617 – 48,652		2,539.00	50,843 – 50,878		2,667.00	53,070 – 53,104		2,795.00
44,200 – 44,235		2,285.00	46,426 – 46,461		2,413.00	48,652 – 48,687		2,541.00	50,878 – 50,913		2,669.00	53,104 – 53,139		2,797.00
44,235 – 44,270		2,287.00	46,461 – 46,496		2,415.00	48,687 – 48,722		2,543.00	50,913 – 50,948		2,671.00	53,139 – 53,174		2,799.00
44,270 – 44,304		2,289.00	46,496 – 46,530		2,417.00	48,722 – 48,757		2,545.00	50,948 – 50,983		2,673.00	53,174 – 53,209		2,801.00
44,304 – 44,339		2,291.00	46,530 – 46,565		2,419.00	48,757 – 48,791		2,547.00	50,983 – 51,017		2,675.00	53,209 – 53,243		2,803.00
44,339 – 44,374		2,293.00	46,565 – 46,600		2,421.00	48,791 – 48,826		2,549.00	51,017 – 51,052		2,677.00	53,243 – 53,278		2,805.00
44,374 – 44,409		2,295.00	46,600 – 46,635		2,423.00	48,826 – 48,861		2,551.00	51,052 – 51,087		2,679.00	53,278 – 53,313		2,807.00
44,409 – 44,443		2,297.00	46,635 – 46,670		2,425.00	48,861 – 48,896		2,553.00	51,087 – 51,122		2,681.00	53,313 – 53,348		2,809.00
44,443 – 44,478		2,299.00	46,670 – 46,704		2,427.00	48,896 – 48,930		2,555.00	51,122 – 51,157		2,683.00	53,348 – 53,383		2,811.00
44,478 – 44,513		2,301.00	46,704 – 46,739		2,429.00	48,930 – 48,965		2,557.00	51,157 – 51,191		2,685.00	53,383 – 53,417		2,813.00
44,513 – 44,548		2,303.00	46,739 – 46,774		2,431.00	48,965 – 49,000		2,559.00	51,191 – 51,226		2,687.00	53,417 – 53,452		2,815.00
44,548 – 44,583		2,305.00	46,774 – 46,809		2,433.00	49,000 – 49,035		2,561.00	51,226 – 51,261		2,689.00	53,452 – 53,487		2,817.00
44,583 – 44,617		2,307.00	46,809 – 46,843		2,435.00	49,035 – 49,070		2,563.00	51,261 – 51,296		2,691.00	53,487 – 53,522		2,819.00
44,617 – 44,652		2,309.00	46,843 – 46,878		2,437.00	49,070 – 49,104		2,565.00	51,296 – 51,330		2,693.00	53,522 – 53,557		2,821.00
44,652 – 44,687		2,311.00	46,878 – 46,913		2,439.00	49,104 – 49,139		2,567.00	51,330 – 51,365		2,695.00	53,557 – 53,591		2,823.00
44,687 – 44,722		2,313.00	46,913 – 46,948		2,441.00	49,139 – 49,174		2,569.00	51,365 – 51,400		2,697.00	53,591 – 53,626		2,825.00
44,722 – 44,757		2,315.00	46,948 – 46,983		2,443.00	49,174 – 49,209		2,571.00	51,400 – 51,435		2			

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 53,835 – \$ 53,870		\$2,839.00	\$ 56,061 – \$ 56,096		\$2,967.00	\$ 58,287 – \$ 58,322		\$3,095.00	\$ 60,513 – \$ 60,548		\$3,223.00	\$ 62,739 – \$ 62,774		\$3,351.00
53,870 – 53,904		2,841.00	56,096 – 56,130		2,969.00	58,322 – 58,357		3,097.00	60,548 – 60,583		3,225.00	62,774 – 62,809		3,353.00
53,904 – 53,939		2,843.00	56,130 – 56,165		2,971.00	58,357 – 58,391		3,099.00	60,583 – 60,617		3,227.00	62,809 – 62,843		3,355.00
53,939 – 53,974		2,845.00	56,165 – 56,200		2,973.00	58,391 – 58,426		3,101.00	60,617 – 60,652		3,229.00	62,843 – 62,878		3,357.00
53,974 – 54,009		2,847.00	56,200 – 56,235		2,975.00	58,426 – 58,461		3,103.00	60,652 – 60,687		3,231.00	62,878 – 62,913		3,359.00
54,009 – 54,043		2,849.00	56,235 – 56,270		2,977.00	58,461 – 58,496		3,105.00	60,687 – 60,722		3,233.00	62,913 – 62,948		3,361.00
54,043 – 54,078		2,851.00	56,270 – 56,304		2,979.00	58,496 – 58,530		3,107.00	60,722 – 60,757		3,235.00	62,948 – 62,983		3,363.00
54,078 – 54,113		2,853.00	56,304 – 56,339		2,981.00	58,530 – 58,565		3,109.00	60,757 – 60,791		3,237.00	62,983 – 63,017		3,365.00
54,113 – 54,148		2,855.00	56,339 – 56,374		2,983.00	58,565 – 58,600		3,111.00	60,791 – 60,826		3,239.00	63,017 – 63,052		3,367.00
54,148 – 54,183		2,857.00	56,374 – 56,409		2,985.00	58,600 – 58,635		3,113.00	60,826 – 60,861		3,241.00	63,052 – 63,087		3,369.00
54,183 – 54,217		2,859.00	56,409 – 56,443		2,987.00	58,635 – 58,670		3,115.00	60,861 – 60,896		3,243.00	63,087 – 63,122		3,371.00
54,217 – 54,252		2,861.00	56,443 – 56,478		2,989.00	58,670 – 58,704		3,117.00	60,896 – 60,930		3,245.00	63,122 – 63,157		3,373.00
54,252 – 54,287		2,863.00	56,478 – 56,513		2,991.00	58,704 – 58,739		3,119.00	60,930 – 60,965		3,247.00	63,157 – 63,191		3,375.00
54,287 – 54,322		2,865.00	56,513 – 56,548		2,993.00	58,739 – 58,774		3,121.00	60,965 – 61,000		3,249.00	63,191 – 63,226		3,377.00
54,322 – 54,357		2,867.00	56,548 – 56,583		2,995.00	58,774 – 58,809		3,123.00	61,000 – 61,035		3,251.00	63,226 – 63,261		3,379.00
54,357 – 54,391		2,869.00	56,583 – 56,617		2,997.00	58,809 – 58,843		3,125.00	61,035 – 61,070		3,253.00	63,261 – 63,296		3,381.00
54,391 – 54,426		2,871.00	56,617 – 56,652		2,999.00	58,843 – 58,878		3,127.00	61,070 – 61,104		3,255.00	63,296 – 63,330		3,383.00
54,426 – 54,461		2,873.00	56,652 – 56,687		3,001.00	58,878 – 58,913		3,129.00	61,104 – 61,139		3,257.00	63,330 – 63,365		3,385.00
54,461 – 54,496		2,875.00	56,687 – 56,722		3,003.00	58,913 – 58,948		3,131.00	61,139 – 61,174		3,259.00	63,365 – 63,400		3,387.00
54,496 – 54,530		2,877.00	56,722 – 56,757		3,005.00	58,948 – 58,983		3,133.00	61,174 – 61,209		3,261.00	63,400 – 63,435		3,389.00
54,530 – 54,565		2,879.00	56,757 – 56,791		3,007.00	58,983 – 59,017		3,135.00	61,209 – 61,243		3,263.00	63,435 – 63,470		3,391.00
54,565 – 54,600		2,881.00	56,791 – 56,826		3,009.00	59,017 – 59,052		3,137.00	61,243 – 61,278		3,265.00	63,470 – 63,504		3,393.00
54,600 – 54,635		2,883.00	56,826 – 56,861		3,011.00	59,052 – 59,087		3,139.00	61,278 – 61,313		3,267.00	63,504 – 63,539		3,395.00
54,635 – 54,670		2,885.00	56,861 – 56,896		3,013.00	59,087 – 59,122		3,141.00	61,313 – 61,348		3,269.00	63,539 – 63,574		3,397.00
54,670 – 54,704		2,887.00	56,896 – 56,930		3,015.00	59,122 – 59,157		3,143.00	61,348 – 61,383		3,271.00	63,574 – 63,609		3,399.00
54,704 – 54,739		2,889.00	56,930 – 56,965		3,017.00	59,157 – 59,191		3,145.00	61,383 – 61,417		3,273.00	63,609 – 63,643		3,401.00
54,739 – 54,774		2,891.00	56,965 – 57,000		3,019.00	59,191 – 59,226		3,147.00	61,417 – 61,452		3,275.00	63,643 – 63,678		3,403.00
54,774 – 54,809		2,893.00	57,000 – 57,035		3,021.00	59,226 – 59,261		3,149.00	61,452 – 61,487		3,277.00	63,678 – 63,713		3,405.00
54,809 – 54,843		2,895.00	57,035 – 57,070		3,023.00	59,261 – 59,296		3,151.00	61,487 – 61,522		3,279.00	63,713 – 63,748		3,407.00
54,843 – 54,878		2,897.00	57,070 – 57,104		3,025.00	59,296 – 59,330		3,153.00	61,522 – 61,557		3,281.00	63,748 – 63,783		3,409.00
54,878 – 54,913		2,899.00	57,104 – 57,139		3,027.00	59,330 – 59,365		3,155.00	61,557 – 61,591		3,283.00	63,783 – 63,817		3,411.00
54,913 – 54,948		2,901.00	57,139 – 57,174		3,029.00	59,365 – 59,400		3,157.00	61,591 – 61,626		3,285.00	63,817 – 63,852		3,413.00
54,948 – 54,983		2,903.00	57,174 – 57,209		3,031.00	59,400 – 59,435		3,159.00	61,626 – 61,661		3,287.00	63,852 – 63,887		3,415.00
54,983 – 55,017		2,905.00	57,209 – 57,243		3,033.00	59,435 – 59,470		3,161.00	61,661 – 61,696		3,289.00	63,887 – 63,922		3,417.00
55,017 – 55,052		2,907.00	57,243 – 57,278		3,035.00	59,470 – 59,504		3,163.00	61,696 – 61,730		3,291.00	63,922 – 63,957		3,419.00
55,052 – 55,087		2,909.00	57,278 – 57,313		3,037.00	59,504 – 59,539		3,165.00	61,730 – 61,765		3,293.00	63,957 – 63,991		3,421.00
55,087 – 55,122		2,911.00	57,313 – 57,348		3,039.00	59,539 – 59,574		3,167.00	61,765 – 61,800		3,295.00	63,991 – 64,026		3,423.00
55,122 – 55,157		2,913.00	57,348 – 57,383		3,041.00	59,574 – 59,609		3,169.00	61,800 – 61,835		3,297.00	64,026 – 64,061		3,425.00
55,157 – 55,191		2,915.00	57,383 – 57,417		3,043.00	59,609 – 59,643		3,171.00	61,835 – 61,870		3,299.00	64,061 – 64,096		3,427.00
55,191 – 55,226		2,917.00	57,417 – 57,452		3,045.00	59,643 – 59,678		3,173.00	61,870 – 61,904		3,301.00	64,096 – 64,130		3,429.00
55,226 – 55,261		2,919.00	57,452 – 57,487		3,047.00	59,678 – 59,713		3,175.00	61,904 – 61,939		3,303.00	64,130 – 64,165		3,431.00
55,261 – 55,296		2,921.00	57,487 – 57,522		3,049.00	59,713 – 59,748		3,177.00	61,939 – 61,974		3,305.00	64,165 – 64,200		3,433.00
55,296 – 55,330		2,923.00	57,522 – 57,557		3,051.00	59,748 – 59,783		3,179.00	61,974 – 62,009		3,307.00	64,200 – 64,235		3,435.00
55,330 – 55,365		2,925.00	57,557 – 57,591		3,053.00	59,783 – 59,817		3,181.00	62,009 – 62,043		3,309.00	64,235 – 64,270		3,437.00
55,365 – 55,400		2,927.00	57,591 – 57,626		3,055.00	59,817 – 59,852		3,183.00	62,043 – 62,078		3,311.00	64,270 – 64,304		3,439.00
55,400 – 55,435		2,929.00	57,626 – 57,661		3,057.00	59,852 – 59,887		3,185.00	62,078 – 62,113		3,313.00	64,304 – 64,339		3,441.00
55,435 – 55,470		2,931.00	57,661 – 57,696		3,059.00	59,887 – 59,922		3,187.00	62,113 – 62,148		3,315.00	64,339 – 64,374		3,443.00
55,470 – 55,504		2,933.00	57,696 – 57,730		3,061.00	59,922 – 59,957		3,189.00	62,148 – 62,183		3,317.00	64,374 – 64,409		3,445.00
55,504 – 55,539		2,935.00	57,730 – 57,765		3,063.00	59,957 – 59,991		3,191.00	62,183 – 62,217		3,319.00	64,409 – 64,443		3,447.00
55,539 – 55,574		2,937.00	57,765 – 57,800		3,065.00	59,991 – 60,026		3,193.00	62,217 – 62,252		3,321.00	64,443 – 64,478		3,449.00
55,574 – 55,609		2,939.00	57,800 – 57,835		3,067.00	60,026 – 60,061		3,195.00	62,252 – 62,287		3,323.00	64,478 – 64,513		3,451.00
55,609 – 55,643		2,941.00	57,835 – 57,870		3,069.00	60,061 – 60,096		3,197.00	62,287 – 62,322		3,325.00	64,513 – 64,548		3,453.00
55,643 – 55,678		2,943.00	57,870 – 57,904		3,071.00	60,096 – 60,130		3,199.00	62,322 – 62,357		3,327.00	64,548 – 64,583		3,455.00
55,678 – 55,713		2,945.00	57,904 – 57,939		3,073.00	60,130 – 60,165		3,201.00	62,357 – 62,391		3,329.00	64,583 – 64,617		3,457.00
55,713 – 55,748		2,947.00	57,939 – 57,974		3,075.00	60,165 – 60,200		3,203.00	62,391 – 62,426		3,331.00	64,617 – 64,652		3,459.00
55,748 – 55,783		2,949.00	57,974 – 58,009		3,077.00	60,200 – 60,235		3,205.00	62,426 – 62,461		3,333.00	64,652 – 64,687		3,461.00
55,783 – 55,817		2,951.00	58,009 – 58,043		3,079.00	60,235 – 60,270		3,207.00	62,461 – 62,496		3,335.00	64,687 – 64,722		3,463.00
55,817 – 55,852		2,953.00	58,043 – 58,078		3,081.00	60,270 – 60,304		3,209.00	62,496 – 62,530		3,337.00	64,722 – 64,757		3,465.00
55,852 – 55,887		2,955.00	58,078 – 58,113		3,083.00	60,304 – 60,339		3,211.00	62,530 – 62,565		3			

2005 Income Tax Return Mailing Addresses and Locality Codes

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

* DENOTES DIRECTOR OF FINANCE

** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

COUNTIES

Accomack County - 001

P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

Albemarle County * - 003

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

Alleghany County - 005

P.O. Box 300, Low Moor, VA 24457
540-863-6640

Amelia County - 007

P.O. Box 269, Amelia, VA 23002
804-561-2158

Amherst County - 009

P.O. Box 719, Amherst, VA 24521
434-946-9310

Appomattox County - 011

P.O. Box 125, Appomattox, VA 24522
434-352-7450

Arlington County - 013

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

Augusta County - 015

P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - 017

P.O. Box 130, Warm Springs, VA 24484
540-839-7231

Bedford County - 019

122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

Bland County - 021

P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - 023

P.O. Box 128, Fincastle, VA 24090
540-473-8270

Brunswick County - 025

P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - 027

P.O. Box 1042, Grundy, VA 24614-1042
276-935-6542

Buckingham County - 029

P.O. Box 138, Buckingham, VA 23921
434-969-4181

Campbell County - 031

P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - 033

P.O. Box 531, Bowling Green, VA 22427
804-633-4054

Carroll County - 035

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-730-3080

Charles City County - 036

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-829-9216

Charlotte County - 037

P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Chesterfield County - 041

P.O. Box 124, Chesterfield, VA 23832-0124
804-748-1281

Clarke County - 043

P.O. Box 67, Berryville, VA 22611
540-955-5109

Craig County - 045

P.O. Box 186, New Castle, VA 24127-0186
540-864-6241

Culpeper County - 047

P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - 049

P.O. Box 77, Cumberland, VA 23040
804-492-4280

Dickenson County - 051

P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - 053

P.O. Box 104, Dinwiddie, VA 23841-0104
804-469-4507

Essex County - 057

P.O. Box 879, Tappahannock, VA 22560-0879
804-443-2661

Fairfax County ** - 059

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Fauquier County - 061

P.O. Box 149, Warrenton, VA 20188-0149
540-347-8617

Floyd County - 063

100 E. Main St., Floyd, VA 24091
540-745-9345

Fluvanna County - 065

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin County - 067

275 S. Main St., Ste. 106, Rocky Mt., VA 24151
540-483-3083

Frederick County - 069

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Giles County - 071

130 N. Main St., Pearisburg, VA 24134
540-921-3321

Gloucester County - 073

6489 Main St., Ste. 137, Gloucester, VA 23061
804-693-3451

Goochland County - 075

P.O. Box 60, Goochland, VA 23063
804-556-5807

Grayson County - 077

P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - 079

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - 081

1781 Greensville County Circle, Room 132,
Emporia, VA 23847
434-348-4227

Halifax County - 083

P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hanover County - 085

P.O. Box 129, Hanover, VA 23069-0129
804-365-6129

Henrico County * - 087

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - 089

P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

Highland County - 091

P.O. Box 148, Monterey, VA 24465
540-468-2142

Isle of Wight County - 093

P.O. Box 107, Isle of Wight, VA 23397
757-365-6222

James City County - 095

P.O. Box 283, Williamsburg, VA 23187-0283
757-253-6695

King George County - 099

10459 Courthouse Dr., Suite 101,
King George, VA 22485-3862
540-775-4664

King and Queen County - 097

P.O. Box 178, King & Queen Courthouse, VA 23085
804-785-5976

King William County - 101

P.O. Box 217, King William, VA 23086
804-769-4942

Lancaster County - 103

P.O. Box 122, Lancaster, VA 22503
804-462-7920

Lee County - 105

P.O. Box 96, Jonesville, VA 24263
276-346-7722

Loudoun County - 107

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

Louisa County - 109

P.O. Box 8, Louisa, VA 23093
540-967-3432

Lunenburg County - 111

11512 Courthouse Rd., Ste. 101, Lunenburg, VA 23952
434-696-2516

Madison County - 113

P.O. Box 56, Madison, VA 22727
540-948-4421

Mathews County - 115

P.O. Box 896, Mathews, VA 23109-0896
804-725-7168

Mecklenburg County - 117

P.O. Box 360, Boydton, VA 23917
434-738-6191

Middlesex County - 119

P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - 121

755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

Nelson County - 125

P.O. Box 246, Lovingston, VA 22949
434-263-7070

New Kent County - 127

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

Northampton County - 131

P.O. Box 65, Eastville, VA 23347-0065
757-678-0448

Northumberland County - 133

P.O. Box 309, Heathsville, VA 22473
804-580-4600

Nottoway County - 135

P.O. Box 5, Nottoway, VA 23955
434-645-9317

Orange County - 137

P.O. Box 389, Orange, VA 22960
540-672-4441

Page County - 139

101 S. Court St., Luray, VA 22835
540-743-3840

Patrick County - 141

P.O. Box 367, Stuart, VA 24171
276-694-7131

Pittsylvania County - 143

P.O. Box 272, Chatham, VA 24531-0272
434-432-7940

Powhatan County - 145

P.O. Box 40, Powhatan, VA 23139
804-598-5616

Prince Edward County - 147

P.O. Box 446, Farmville, VA 23901
434-392-3231

COUNTIES (CONTINUED)

Prince George County - 149

P.O. Box 155, Prince George, VA 23875-0155
804-733-2626

Prince William County* - 153

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

Pulaski County - 155

52 West Main Street, Ste 200, Pulaski, VA 24301
540-980-7750

Rappahannock County - 157

P.O. Box 115, Washington, VA 22747-0115
540-675-5370

Richmond County - 159

P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke County - 161

P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - 163

P.O. Box 1160, Lexington, VA 24450-1160
540-463-3431

Rockingham County - 165

20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - 167

P.O. Box 517, Lebanon, VA 24266
276-889-8018

Scott County - 169

104 E. Jackson St., Suite 6, Gate City, VA 24251
276-386-7692

Shenandoah County - 171

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

Smyth County - 173

P.O. Box 985, Marion, VA 24354
276-782-4040

Southampton County - 175

P.O. Box 760, Courtland, VA 23837-0760
757-653-3032

Spotsylvania County - 177

P.O. Box 175, Spotsylvania, VA 22553-0175
540-582-7046

Stafford County - 179

P.O. Box 98, Stafford, VA 22555-0098
540-658-4131

Surry County - 181

P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - 183

P.O. Box 1398, Sussex, VA 23884-0398
434-246-1022

Tazewell County - 185

101 E. Main St., Tazewell, VA 24651
276-988-1235

Warren County - 187

P.O. Box 1775, Front Royal, VA 22630-0038
540-635-2651

Washington County - 191

174 E. Main St., Abingdon, VA 24210
276-676-6270

Westmoreland County - 193

P.O. Box 68, Montross, VA 22520
804-493-9052

Wise County - 195

P.O. Box 1278, Wise, VA 24293
276-328-3556

Wythe County - 197

225 S. 4th Street, Wytheville, VA 24382
276-223-6015

York County - 199

P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381

CITIES

Alexandria City* - 510

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-838-4570

Bedford City - 515

P.O. Box 807, Bedford, VA 24523-0807
540-587-6051

Bristol City - 520

497 Cumberland St., Bristol, VA 24201
276 645-7316

Buena Vista City - 530

2039 Sycamore Ave., Buena Vista, VA 24416-3113
540-261-8610

Charlottesville City - 540

P.O. Box 9031, Charlottesville, VA 22906-9031
434-970-3160

Chesapeake City - 550

P.O. Box 15285, Chesapeake, VA 23328
757-382-6732

Colonial Heights City - 570

P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

Covington City - 580

P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Danville City - 590

P.O. Box 480, Danville, VA 24543
434-799-5145

Emporia City - 595

P.O. Box 956, Emporia, VA 23847
434-634-5405

Fairfax City - 600

10455 Armstrong St., Room 210,
Fairfax, VA 22030-3649
703-385-7880

Falls Church City - 610

300 Park Avenue, Ste.104-E,
Falls Church, VA 22046-3351
703-248-5065

Franklin City - 620

P.O. Box 389, Franklin, VA 23851-0389
757-562-8548

Fredericksburg City - 630

P.O. Box 644, Fredericksburg, VA 22404-0644
540-372-1004

Galax City - 640

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

Hampton City - 650

P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Harrisonburg City - 660

P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7074

Hopewell City - 670

P.O. Box 1604, Hopewell, VA 23860
804-541-2238

Lexington City - 678

P.O. Box 922, Lexington, VA 24450
540-462-3701

Lynchburg City - 680

P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

Manassas City - 683

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8298

Manassas Park City - 685

One Park Center Ct., Manassas Park, VA 20111
703-335-8825

Martinsville City - 690

P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

Newport News City - 700

2400 Washington Ave., Newport News, VA 23607-4389
757-926-8653

Norfolk City - 710

P.O. Box 2260, Norfolk, VA 23501-2260
757-664-7885

Norton City - 720

P.O. Box 347, Norton, VA 24273
276-679-0031

Petersburg City - 730

135 N. Union St., Petersburg, VA 23803
804-733-2315

Poquoson City - 735

500 City Hall Ave., Poquoson, VA 23662
757-868-3020

Portsmouth City - 740

801 Crawford St, Portsmouth, VA 23704-3870
757-393-8773

Radford City - 750

619 Second St., Room 161, Radford, VA 24141
540-731-3613

Richmond City * - 760

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-5690

Roanoke City - 770

P.O. Box 718, Roanoke, VA 24004
540-853-6543

Salem City - 775

P.O. Box 869, Salem, VA 24153-0869
540-375-3019

Staunton City - 790

P.O. Box 4, Staunton, VA 24402-0004
540-332-3829

Suffolk City - 800

P.O. Box 1459, Suffolk, VA 23439-1459
757-923-3800

Virginia Beach City - 810

2401 Court House Dr.
Virginia Beach, VA 23456
757-427-4483

Waynesboro City - 820

503 W Main St., Room 107, Waynesboro, VA 22980
540-942-6610

Williamsburg City - 830

P.O. Box 245, Williamsburg, VA 23187
757-220-6150

Winchester City - 840

P.O. Box 706, Winchester, VA 22604
540-667-1815

You may mail your income tax return directly to the Department of Taxation at the addresses listed below or to your Commissioner of the Revenue at the above address.

REFUND RETURNS**Virginia Department of Taxation****P.O. Box 1498****Richmond, VA 23218-1498****TAX DUE RETURNS****Virginia Department of Taxation****P.O. Box 760****Richmond, VA 23218-0760**
